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Scale of assessments for the apportionment of the expenses of the United Nations

Unpaid assessed contributions of the former Yugoslavia

Report of the Secretary-General

Summary

In its decision 59/551 B, the General Assembly decided to defer for future consideration the question of the unpaid assessed contributions of the former Yugoslavia. The present report recalls the legal and technical issues raised in the annex to the Secretary-General's letter dated 27 December 2001 to the President of the General Assembly (A/56/767), updates the information provided therein, outlines the options proposed or considered by the Assembly at earlier sessions and highlights matters for consideration by the Assembly.

* A/60/150.

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I. Introduction

1. During 1991-1992, the Socialist Federal Republic of Yugoslavia, which was admitted to membership in the United Nations in 1945, underwent a process of dissolution and five successor States came into existence.

2. In its resolution 777 (1992) of 19 September 1992, the Security Council indicated that it considered that the Federal Republic of Yugoslavia (Serbia and Montenegro) could not continue automatically the membership of the former Socialist Federal Republic of Yugoslavia in the United Nations. It therefore recommended to the General Assembly that it decide that the Federal Republic of Yugoslavia (Serbia and Montenegro) should apply for membership in the United Nations and that it should not participate in the work of the Assembly.

3. In its resolution 47/1 of 22 September 1992, the Assembly similarly indicated that it considered that the Federal Republic of Yugoslavia (Serbia and Montenegro) could not continue automatically the membership of the former Socialist Federal Republic of Yugoslavia in the United Nations. It therefore decided that the Federal Republic of Yugoslavia (Serbia and Montenegro) should apply for membership in the United Nations and that it should not participate in the work of the Assembly.

4. In its resolution 821 (1993) of 28 April 1993, the Security Council, inter alia, recommended to the Assembly that it decide that the Federal Republic of Yugoslavia (Serbia and Montenegro) should not participate in the work of the Economic and Social Council. In its resolution 47/229 of 29 April 1993, the Assembly, inter alia, decided that the Federal Republic of Yugoslavia (Serbia and Montenegro) should not participate in the work of the Economic and Social Council.

5. The Assembly did not, however, take any action to terminate the membership of the former Yugoslavia in the United Nations. On the contrary, it included the former Yugoslavia in the scales of assessments that it adopted for the periods 1995-1997 and 1998-2000, based on national income/gross national product data for Serbia and Montenegro. As successor States to the former Yugoslavia were admitted to the United Nations during the scale period 1992-1994, their initial rates of assessment were deducted from the rate of assessment initially assigned to the former Yugoslavia for 1992-1994. Their assessments in their respective years of admission were deducted from the assessments of the former Yugoslavia in those years.

6. From 27 April 1992, when the Federal Republic of Yugoslavia (renamed Serbia and Montenegro in February 2003) came into existence, until 27 October 2000, when its President submitted to the Secretary-General an application for the admission of the Federal Republic of Yugoslavia to membership in the United Nations, the Government of the Federal Republic of Yugoslavia claimed that it constituted the Government of the Member State that was the former Yugoslavia. This claim was advanced on the explicit basis that the State that was formerly known as the Socialist Federal Republic of Yugoslavia continued to exist, that that State therefore continued to be a Member of the United Nations, that the Federal Republic of Yugoslavia continued the personality under international law of the Socialist Federal Republic of Yugoslavia, that the Federal Republic of Yugoslavia was therefore a State Member of the United Nations and that the Federal Republic was, in consequence, the same person of international law, and so the same Member State, as the former Yugoslavia.

7. In furtherance of its claim, the Government of the Federal Republic of Yugoslavia performed a large number of acts in the name of the former Yugoslavia in the period from 27 April 1992 to 27 October 2000. These included having officials of the Government of the Federal Republic of Yugoslavia represent the former Yugoslavia in the Assembly and subsidiary organs, prior to the adoption of Assembly resolution 47/1, and in the Economic and Social Council and its subsidiary bodies, prior to the adoption of Assembly resolution 47/229. In addition, on a number of occasions, the last being on 23 June 2000, officials of the Government of the Federal Republic of Yugoslavia requested that they be invited to participate, as representatives of the former Yugoslavia, in meetings of the Security Council. From 27 April 1992 to 1 November 2000, the Government of the Federal Republic of Yugoslavia availed itself of the right of the former Yugoslavia, as a Member State, to establish and maintain missions to the United Nations at its Headquarters and Offices. It also availed itself of the right of the former Yugoslavia, as a Member State, to circulate communications as official documents of the United Nations.

8. In its resolution 55/12 of 1 November 2000, the Assembly decided to admit the Federal Republic of Yugoslavia to membership in the United Nations. That decision necessarily and automatically terminated the membership of the former Yugoslavia in the United Nations. At that time, the former Yugoslavia had outstanding assessed contributions that had become due and payable both before and after the dissolution of the Socialist Federal Republic of Yugoslavia.

9. The Secretary-General wrote to the President of the Assembly on 27 December 2001 to draw to the Assembly's attention the question of the unpaid assessed contributions of the former Yugoslavia.[1] In the annex to his letter, the Secretary-General provided information concerning this question and highlighted issues about which the Assembly would need to decide. In its resolution 56/243 B of 27 March 2002, the Assembly requested the Committee on Contributions to consider the issues raised and to report thereon to the Assembly at its fifty-seventh session. This the Committee did in its report on its sixty-second session.[2] In its resolution 57/4 B of 20 December 2002, the Assembly decided to consider the question further at its fifty-eighth session. Updated information on the outstanding assessed contributions of the former Yugoslavia was provided in a note by the Secretary-General.[3] In its resolution 58/1 B of 23 December 2003, the Assembly decided to defer consideration of the question until its fifty-ninth session. In its resolution 59/1 B of 23 December 2004, the Assembly decided to defer consideration of the question until the first part of its resumed fifty-ninth session. In its decision 59/551 B of 13 April 2005, the Assembly decided to defer the matter for future consideration.

10. The position of the five successor States to the former Yugoslavia was set out in letters from their Permanent Representatives to the Under-Secretary-General for Management dated 17 September and 19 November 2001 and August 2005, and to the Chairman of the Committee on Contributions dated 29 May 2002. These letters are contained in annexes I, II, III and IV.

11. In the period since the Secretary-General sent his letter in 2001, the Agreement on Succession Issues between the five successor States of the Socialist Federal Republic of Yugoslavia entered into force on 2 June 2004.

12. The present report deals with the outstanding assessed contributions of the former Yugoslavia and not with any amounts owed by Serbia and Montenegro in

respect of expenditures incurred by the United Nations Peace Forces for items that should have been provided without cost under the status of forces agreement. In paragraph 10 of its resolution 51/12 of 4 November 1996, the Assembly urged the Secretary-General to convey its concerns to the Governments concerned as well as its request that the Governments reimburse the combined Forces for those expenditures. The Assembly also requested the Secretary-General to withhold settlement of claims submitted by the Governments concerned until the matter of the expenditures was resolved. Full details of amounts owed were provided in section III of the report of the Secretary-General of 17 March 2000.[4] All amounts owed by Croatia, Serbia and Montenegro, Bosnia and Herzegovina and the former Yugoslav Republic of Macedonia remain outstanding.

II. Unpaid assessed contributions of the former Yugoslavia

13. On 1 November 2000, when it ceased to be a Member State, the former Yugoslavia had outstanding assessed contributions totalling $16,226,613, a credit of $1,846 in the special account for the United Nations Transition Assistance Group (UNTAG) and an advance of $26,000 to the Working Capital Fund for 2000-2001. In addition, as it was a Member State when the Peacekeeping Reserve Fund was established,[5] the former Yugoslavia may be said to have had a claim to a share in the Fund, although that would have practical significance only if and when the Assembly were to dispose of the assets of the Fund.

14. No further assessments have been issued for the former Yugoslavia since 1 November 2000. The Assembly has, however, authorized the allocation of credits in respect of the unencumbered balances of a number of peacekeeping accounts for prior periods, for which assessments had been issued for the former Yugoslavia. Its share of these credits currently totals a net $126,641. Application of this amount brought to $16,135,838 the total amount of outstanding assessed contributions for the former Yugoslavia. The advance to the Working Capital Fund of $26,000 is still outstanding and the credit in the special account for UNTAG is now $37,712. The details of these amounts are shown in the table contained in annex V. In addition, as noted above, the former Yugoslavia may be said to have a claim to a share in the Peacekeeping Reserve Fund.

III. Treatment of the unpaid assessed contributions of the former Yugoslavia

15. As noted above, the former Yugoslavia ceased to exist on 1 November 2000. Accordingly, it is clearly not possible to look to that State for settlement of its outstanding assessed contributions.

16. As outlined in the annex to the Secretary-General's letter,[1] it is necessary to make a distinction between, on the one hand, the debts that were outstanding to the charge of the former Yugoslavia at the date of the dissolution of the Socialist Federal Republic of Yugoslavia and, on the other hand, the debts that were outstanding to the charge of the former Yugoslavia on the date that it ceased to be a Member of the United Nations, on 1 November 2000.

17. In accordance with the rules of general international law regarding the succession of States in respect of State debts, the United Nations may decide to look to the five successor States of the Socialist Federal Republic of Yugoslavia for payment of that part of the debts of the former Yugoslavia that accrued to its charge prior to the dissolution of the Socialist Federal Republic of Yugoslavia.

18. As regards that part of the arrears of the former Yugoslavia that accrued to its charge subsequent to the dissolution of the Socialist Federal Republic of Yugoslavia, those debts have not passed to the charge of any other State by operation of the rules of general international law regarding the succession of States in respect of State debts, no succession of States having taken place between the former Yugoslavia and any other State when the former Yugoslavia ceased to exist on 1 November 2000. As noted above, however, the previous Government of the Federal Republic of Yugoslavia (since renamed Serbia and Montenegro) repeatedly claimed to represent the former Yugoslavia. Indeed, that Government claimed that the Federal Republic of Yugoslavia was the same person of international law, and so the same Member State, as the former Yugoslavia. On that basis, Serbia and Montenegro may now be considered to be stopped from denying responsibility for the liabilities of the former Yugoslavia arising after the dissolution of the Socialist Federal Republic of Yugoslavia but before the former Yugoslavia ceased to be a Member of the United Nations on 1 November 2000. On that basis, the United Nations might seek payment from Serbia and Montenegro of assessments that became due from and payable by the former Yugoslavia after the final dissolution of the Socialist Federal Republic of Yugoslavia and that remained unpaid as of 1 November 2000.

19. Should the General Assembly decide to seek payment from the five successor States of the former Yugoslavia of that part of the arrears of the former Yugoslavia that accrued to its charge prior to the dissolution of the Socialist Federal Republic of Yugoslavia, it is the Secretariat's understanding that the distribution of assets and liabilities of the Socialist Federal Republic of Yugoslavia would be based in part on each State's date of succession to the former Yugoslavia — that is, the dates on which the successions of States took place between the Socialist Federal Republic of Yugoslavia and each of its successor States — and in part on the relative shares of the successor States — that is, the relative proportions of the debt of the former Yugoslavia that it is considered should equitably pass to each of the successor States of the Socialist Federal Republic of Yugoslavia.

20. In that event, as the dissolution of the Socialist Federal Republic of Yugoslavia did not take place all at one instant, but, rather, was a process of gradual disintegration that took place over a period of time, the Secretariat anticipates that the dates of succession of the five successor States used for the purpose of allocation of arrears would be different. Each successor State would presumably be responsible for its relative share — its equitable proportion — of the former Yugoslavia's unpaid assessed contributions that were due and payable on the date of its succession to the Socialist Federal Republic of Yugoslavia. The balance would remain the responsibility of the former Yugoslavia and would then fall to be apportioned between it and the next successor State to have succeeded to the Socialist Federal Republic of Yugoslavia, together with subsequent assessments and credits that became due and payable by the date of its succession.

21. The accounts of the United Nations currently reflect application to the assessments, payments and credits of the former Yugoslavia of the financial

regulations and rules of the United Nations, including regulation 3.5. Accordingly payments and credits for each account have been applied to contributions due in the order in which they were assessed, regardless of whether they were received before or after the respective dates of succession. Were the approach outlined above to be taken, however, some accounting adjustments would be necessary in the process of allocation of outstanding assessed contributions and credits.

IV. Dates of succession to the Socialist Federal Republic of Yugoslavia

22. According to the rules of general international law concerning the succession of States, the proportion of the debt of a predecessor State that passes to a successor State is an equitable proportion of that debt that existed to the charge of the predecessor State at the date on which the succession of States between the predecessor State and the successor State took place. The dates of succession of the five successor States are therefore an important factor for the Assembly to take into account if it chooses to consider making any claims on the successor States in this regard. In this case, the dates on which the successions of States took place between the Socialist Federal Republic of Yugoslavia and each of its successor States are the dates on which those successor States came into existence. At present, there is no decision by a competent political organ of the United Nations on these dates.[6] Should the Assembly decide to seek payment of the unpaid assessed contributions of the former Yugoslavia from its successor States, it would have to decide on the dates of succession that should be used for this purpose for each of the five successor States to the Socialist Federal Republic of Yugoslavia.

23. One possibility is to use the dates in Opinion No. 11 of 16 July 1993 of the Arbitration Commission of the International Conference on the Former Yugoslavia. In this opinion, the Commission advised the Co-Chairmen of the Steering Committee of the International Conference that it was of the view that the dates on which the successor States of the Socialist Federal Republic of Yugoslavia came into existence were as follows:

Croatia	8 October 1991
Slovenia	8 October 1991
The former Yugoslav Republic of Macedonia	17 November 1991
Bosnia and Herzegovina	6 March 1992
The Federal Republic of Yugoslavia (since renamed Serbia and Montenegro)	27 April 1992

24. This opinion is not binding on the United Nations, however, and an alternative possibility is to use the dates of succession of which the successor States themselves have advised the Secretary-General, in his capacity as depositary of multilateral treaties, as follows:

Slovenia	25 June 1991
The former Yugoslav Republic of Macedonia	17 September 1991
Croatia	8 October 1991

Bosnia and Herzegovina	6 March 1992
Serbia and Montenegro (formerly the Federal Republic of Yugoslavia)	27 April 1992

V. Relative shares of the successor States

25. As regards that part of the arrears of the former Yugoslavia that accrued to its charge prior to the dissolution of the Socialist Federal Republic of Yugoslavia, another element to be considered by the Assembly, if it chooses to make any claims on the successor States of the Socialist Federal Republic of Yugoslavia in respect of those debts, is the relative shares that should be applied for the five successor States — that is, the fixing of the equitable proportion of those debts of the former Yugoslavia that passes to each.

26. In this connection, it may be recalled that Bosnia and Herzegovina, Croatia, Slovenia and the former Yugoslav Republic of Macedonia were admitted to membership in the United Nations during the period of the scale of assessments for 1992-1994. Upon the recommendation of the Committee on Contributions, the Assembly decided that the assessment rates fixed for the new Member States should be deducted from the rate of assessment earlier established for the former Yugoslavia (0.42 per cent). It also decided that the assessments for these Member States in the year of their admission should be deducted from the assessments of the former Yugoslavia.[7] The assessment rates fixed for the four successor States during the relevant parts of the scale period were:

	Assessment rates (percentage of scale)	*Percentage*
Bosnia and Herzegovina	0.04	9.5
Croatia	0.13	31.0
Slovenia	0.09	21.4
The former Yugoslav Republic of Macedonia	0.02	4.8

The residual 0.14 per cent of the scale (33.3 per cent of the original assessment rate for the former Yugoslavia) remained with the former Yugoslavia, to which the Federal Republic of Yugoslavia (since renamed Serbia and Montenegro) succeeded on 27 April 1992. These relative shares reflect decisions already made by the Assembly with regard to the apportionment of the assessments of the former Yugoslavia and could also be applied to the unpaid assessed contributions of the former Yugoslavia.

27. Alternatively, the Assembly may wish to use the relative shares in the Agreement on Succession Issues, which was signed by the five successor States on 29 June 2001 and which entered into force on 2 June 2004. The agreement fixes the following proportions for the five States in respect of the external debts of the Socialist Federal Republic of Yugoslavia (with the exception of those debts for which specific provision is made in or under that agreement):

	Percentage
Bosnia and Herzegovina	15.5
Croatia	23.0
Serbia and Montenegro	38.0
Slovenia	16.0
The former Yugoslav Republic of Macedonia	7.5

VI. Views of the successor States

28. As noted above, the Secretariat requested the Permanent Representatives of the five successor States of the Socialist Federal Republic of Yugoslavia to indicate the views of their Governments on this matter. In a joint reply, dated 7 September 2001, the five Permanent Representatives indicated their common view that the remaining arrears of the former Yugoslavia should be written off. The text of their letter is contained in annex I. A further joint reply, dated 19 November 2001, reiterated the view of the five successor States that the contributions assessed to the former Yugoslavia should be written off. The text of that letter is contained in annex II. A joint letter from the five Permanent Representatives to the Chairman of the Committee on Contributions dated 29 May 2002 reiterated the view of the five successor States that the unpaid assessed contributions of the former Yugoslavia should be written off. It is contained in annex III. In a letter dated 24 May 2005, the Secretariat invited the Permanent Representative of the five successor States to convey their views on the present report so that they could be made available to the Assembly when it considers the matter during its sixtieth session. In a joint reply, dated 9 August 2005, the Permanent Representative of the former Yugoslav Republic of Macedonia and the Chargés d'affaires a.i. of the four other successor States commented on the report. The text of that letter is contained in annex IV.

VII. Proposal by the representative of Ghana

29. In the course of the consideration of the question by the Fifth Committee during the Assembly's fifty-seventh session in 2002, the representative of Ghana made a proposal concerning the unpaid assessed contributions of the former Yugoslavia.[5] He recommended that the arrears of the former Yugoslavia should be calculated as of the dates notified by the successor States on which they had ceased to exist as part of the former Yugoslavia (that is, Slovenia: 25 June 1991; The former Yugoslav Republic of Macedonia: 17 September 1991; Croatia: 8 October 1991; Bosnia and Herzegovina: 6 March 1992; the Federal Republic of Yugoslavia (since renamed Serbia and Montenegro): 27 April 1992). Based on the amounts determined through that process, the Secretariat would request the five successor States to pay the pre-dissolution arrears of the former Yugoslavia, taking into account the dates cited and, where appropriate, their agreement on the apportionment of assets and liabilities signed on 29 June 2001. The post-dissolution arrears, that is those for the period from 27 April 1992 up to 1 November 2000, should be written off.

30. Throughout the period of the dissolution of the former Yugoslavia and subsequently there were a number of new assessments issued for various accounts. In addition, a number of payments were received and credits applied. These credits included the share of the former Yugoslavia in budgetary surpluses and unencumbered balances arising for periods for which assessments were issued to the former Yugoslavia, as well as the assessments of Bosnia and Herzegovina, Croatia, Slovenia and the former Yugoslav Republic of Macedonia for their respective years of admission. The table contained in annex VI shows the net amount outstanding for the former Yugoslavia on 27 April 1992, that is, the pre-dissolution arrears specified under the proposal by the representative of Ghana. The table contained in annex VII shows the net contributions and credits outstanding for the former Yugoslavia that arose after 27 April 1992, that is, the post-dissolution arrears specified under the proposal by the representative of Ghana. The table contained in annex VIII shows the breakdown between pre-dissolution arrears and post-dissolution arrears. Finally, based on the dates of the various transactions, the proposal by the representative of Ghana and the Secretariat's understanding of the process of allocation of the pre-dissolution arrears set out in paragraph 20 above, the table contained in annex IX shows the distribution of the pre-dissolution arrears among the five successor States. As indicated therein, an amount of $8,009,454 would be payable by the five successor States. Under the Ghanaian proposal, the balance of $8,144,413 would be written off.[9]

31. In accordance with the Secretariat's understanding of the proposal by the representative of Ghana, the figures set out in annex IX were derived by the following steps. The amounts outstanding as at 25 June 1991 were divided between Slovenia and the former Yugoslavia — 16 per cent to Slovenia and the balance of 84 per cent to the former Yugoslavia. The amounts outstanding for the former Yugoslavia as at 17 September 1991, that is, the balance as at 25 June 1991 plus any additional assessments and minus any payments and/or credits arising in the meantime, were divided between the former Yugoslav Republic of Macedonia and the former Yugoslavia — a little over 8.9 per cent (that is, 7.5 divided by 84 times 100) to the former Yugoslav Republic of Macedonia and the balance of a little over 91 per cent to the former Yugoslavia. The amounts outstanding for the former Yugoslavia as at 8 October 1991, that is, the balance as at 17 September 1991 plus any additional assessments and minus any payments and/or credits arising in the meantime, were divided between Croatia and the former Yugoslavia — a little over 30 per cent (that is, 23 divided by 76.5 times 100) to Croatia and the balance of almost 70 per cent to the former Yugoslavia. The amounts outstanding for the former Yugoslavia as at 6 March 1992, that is, the balance as at 8 October 1991 plus any additional assessments and minus any payments and/or credits arising in the meantime, were divided between Bosnia and Herzegovina and the former Yugoslavia — almost 29 per cent (that is, 15.5 divided by 53.5 times 100) to Bosnia and Herzegovina and the balance of a little more than 71 per cent to the former Yugoslavia. The amounts outstanding for the former Yugoslavia as at 27 April 1992, that is, the balance as at 6 March 1992 plus any additional assessments and minus any payments and/or credits arising in the meantime, were assigned to Serbia and Montenegro (formerly the Federal Republic of Yugoslavia). Payments and/or credits arising after the dissolution of the Socialist Federal Republic of Yugoslavia, the date of which the Ghanaian proposal takes to be 27 April 1992, have been applied to the amounts outstanding for the former Yugoslavia after the final succession.

VIII. Conclusions

32. As the unpaid assessed contributions of the former Yugoslavia are not collectible from that State, the Assembly will need to decide what action should be taken. In that connection, two suggestions have been made. The five successor States have proposed that the full amount of those unpaid contributions should be written off. During the Fifth Committee's consideration of the matter in 2002, the representative of Ghana suggested that the successor States should be requested to pay the arrears of the former Yugoslavia arising before its final dissolution on 27 April 1992 and that the balance arising thereafter should be written off. Alternatively, as indicated above, payment of the pre-dissolution arrears could be sought from the five successor States and the post-dissolution balance could be sought from Serbia and Montenegro based on the principle of estoppel.

33. Should the Assembly decide to write off all or part of the unpaid assessed contributions of the former Yugoslavia, the assets shown in each account would be reduced accordingly. Depending on the position of each account, the write-off would eventually lead to an increase in future assessments or a reduction of the surplus that would prospectively be returned to Member States.

34. Based on the information provided above, therefore, one option to be considered by the Assembly is to write off the full amount of assessments and credits outstanding for the former Yugoslavia as proposed by the five successor States.

35. A second option would be for the Assembly to seek payment from the five successor States of arrears arising before the dissolution of the Socialist Federal Republic of Yugoslavia and to write off the amounts arising thereafter, in accordance with the approach suggested by the representative of Ghana.

36. If the Assembly decided to seek payment of all or part of the arrears of the former Yugoslavia arising before the dissolution of the Socialist Federal Republic of Yugoslavia, it might wish to call on the five successor States to negotiate, perhaps by the end of the Assembly's sixty-first session, an agreement among them as to which of them is to meet the debts arising, and in what amounts. If such an agreement were reached among the five successor States, it would be necessary for the Assembly to decide to accept its terms before it became binding upon the Organization.

37. If the Assembly followed that approach and the successor States did not reach agreement within that period on their respective responsibilities in that regard, the United Nations might claim payment from each of them of an amount that it considered constituted an equitable portion of those arrears. The illustrative figures in annex IX based on the approach suggested by the representative of Ghana are one possibility in this regard. If the Assembly decided to seek payment of all or part of the arrears of the former Yugoslavia arising before the dissolution of the Socialist Federal Republic of Yugoslavia, the Assembly might also wish to decide when it would consider claiming payment in this manner.

38. A third option would be for the Assembly to seek payment from the five successor States of arrears arising before the dissolution of the Socialist Federal

Republic of Yugoslavia and to seek payment of the balance from Serbia and Montenegro based on the principle of estoppel, as outlined above.

39. **The three options outlined above are by no means exhaustive and many other variants could be considered. In any event, if the Assembly did decide to consider claiming payment from the five successor States and required related information from the Secretariat, the Secretariat would need guidance on the dates that should be used for their succession to the Socialist Federal Republic of Yugoslavia and on the relative shares that should be applied for the five States.**

Notes

[1] A/56/767.

[2] See *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 11* (A/57/11), paras. 107-122.

[3] A/58/189.

[4] A/54/803.

[5] General Assembly resolution 47/217 of 23 December 1992.

[6] These dates are to be distinguished from the dates on which the successor States were admitted to membership in the United Nations. Those latter dates are necessarily subsequent to those on which those States each acquired statehood under international law. The dates on which the successor States of the Socialist Federal Republic of Yugoslavia were admitted to membership in the United Nations are as follows:

Bosnia and Herzegovina	22 May 1992
Croatia	22 May 1992
Slovenia	22 May 1992
The former Yugoslav Republic of Macedonia	8 April 1993
Serbia and Montenegro (formerly the Federal Republic of Yugoslavia)	1 November 2000

[7] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 11* (A/47/11) and ibid., *Forty-eighth Session, Supplement No. 11* (A/48/11). See also decision 47/456 and resolution 48/223A.

[8] See A/C.5/57/SR.7.

[9] It is also assumed that the credit of $18,029 that would arise in the special account for UNIIMOG would also be written off, as would the outstanding credit of $37,712 in the special account for UNTAG and the remaining advance of $26,000 in the Working Capital Fund.

Annex I

Letter dated 7 September 2001 from the Permanent Representatives of Bosnia and Herzegovina, Croatia, Slovenia, the former Yugoslav Republic of Macedonia and Yugoslavia, addressed to the Under-Secretary-General for Management

Upon instructions from our Governments, we are answering your letter of 27 July 2001 and conveying to you our joint position concerning the outstanding assessed contributions of the former Socialist Federal Republic of Yugoslavia. As confirmed by relevant Security Council and General Assembly resolutions, the State known as the Socialist Federal Republic of Yugoslavia has ceased to exist and has been succeeded by five equal successor States, which have been admitted as new States Members of the United Nations. Since their admission to the United Nations, the new States have been assessed for the contributions and have duly paid them. In the past, some successor States already indicated in their official statements that there is no basis for the assessment of a contribution for a State, which has ceased to exist. Therefore, all five successor States, which are States Members of the United Nations and pay their assessed contributions, believe that these arrears should be written off.

(*Signed*) Husein **Živalj**
Permanent Representative of
Bosnia and Herzegovina to the United Nations

(*Signed*) Ivan **Šimonović**
Permanent Representative of the
Republic of Croatia to the United Nations

(*Signed*) Srgjan **Kerim**
Permanent Representative of the
Republic of Macedonia to the United Nations

(*Signed*) Ernest **Petrič**
Permanent Representative of the
Republic of Slovenia to the United Nations

(*Signed*) Dejan **Šahović**
Permanent Representative of
Federal Republic of Yugoslavia to the United Nations

Annex II

Letter dated 19 November 2001 from the Permanent Representatives of Bosnia and Herzegovina, Croatia, Slovenia, the former Yugoslav Republic of Macedonia and Yugoslavia, addressed to the Under-Secretary-General for Management

Following our letter of 7 September 2001 and upon instructions from our Governments, we would like once again to convey to you our joint position regarding the outstanding assessed contributions of the former Socialist Federal Republic of Yugoslavia.

The State known as Socialist Federal Republic of Yugoslavia has ceased to exist and was succeeded by five equal successor States, none of which continued its legal personality. This fact was confirmed by relevant Security Council and General Assembly resolutions of 1992. Although a dissolved State, which evidently no longer existed, should have ceased to be a member of the United Nations ipso facto, Socialist Federal Republic of Yugoslavia continued to be assessed for the contributions.

The dissolution of the former Socialist Federal Republic of Yugoslavia was a continuing process. The exact date when the successor States became independent is different for each of them and no precise date of the dissolution can be determined.

This situation should have been appropriately reflected in the decisions of the United Nations, including those regarding the assessment of contributions. All five successor States were admitted as new Member States to the United Nations and have since paid their assessed contributions.

The dissolution of the former Socialist Federal Republic of Yugoslavia was unique and indeed no identical precedent existed before. All the previous cases (for example the break-up of the former Union of Soviet Socialist Republics or Czechoslovakia) were different and so the legal consequences were different and it is quite unlikely the same situation could occur again. However, if a similar situation occurs, the United Nations should find a way to address it in an appropriate manner.

Keeping the Socialist Federal Republic of Yugoslavia, the dissolved State, on the list of the scale of assessments was a misleading approach, which should bear no legal consequences on other Member States. Therefore, all five successor States, after having carefully considered the suggestions presented in your letter of 27 July 2001, wish to reiterate their joint position that the contributions assessed to the former Socialist Federal Republic of Yugoslavia should be written off.

(*Signed*) Mirza **Kusljugić**
Permanent Representative of
Bosnia and Herzegovina to the United Nations

(*Signed*) Ivan **Šimonović**
Permanent Representative of the
Republic of Croatia to the United Nations

(*Signed*) Srgjan **Kerim**
Permanent Representative of the
Republic of Macedonia to the United Nations

(*Signed*) Ernest **Petrič**
Permanent Representative of the
Republic of Slovenia to the United Nations

(*Signed*) Dejan **Šahović**
Permanent Representative of
Federal Republic of Yugoslavia to the United Nations

Annex III

Letter dated 29 May 2002 from the Permanent Representatives of Bosnia and Herzegovina, Croatia, Slovenia, the former Yugoslav Republic of Macedonia and the Federal Republic of Yugoslavia to the United Nations addressed to the Chairman of the Committee on Contributions

We are writing to you in your capacity as a Chairman of the Committee on Contributions regarding the issue of the arrears of the former Yugoslavia, which is going to be on the agenda of the session of the Committee this June. Upon instructions from our Governments, we would like once again to convey to you our joint position regarding the outstanding assessed contributions of the former Socialist Federal Republic of Yugoslavia.

The State known as the Socialist Federal Republic of Yugoslavia has ceased to exist and was succeeded by five equal successor States, none of which continued its legal personality. This fact was confirmed by the relevant Security Council and General Assembly resolutions of 1992. Although a dissolved State, which evidently no longer existed, should have ceased to be a Member of the United Nations ipso facto, the Socialist Federal Republic of Yugoslavia continued to be assessed for the contributions.

The dissolution of the former Socialist Federal Republic of Yugoslavia was a continuing process. The exact date when the successor States became independent is different for each of them, and no precise date of the dissolution can be determined.

This situation should have been appropriately reflected in the decisions of the United Nations, including those regarding the assessment of contributions. All five successor States were admitted to the United Nations as new Member States and have since then paid their assessed contributions.

The dissolution of the former Socialist Federal Republic of Yugoslavia was unique, and, indeed, no identical precedent existed. All the previous cases (for example, the break-up of the former Union of Soviet Socialist Republics and Czechoslovakia) were different, and thus the legal consequences were different, and it is quite unlikely the same situation could occur again. However, if a similar situation occurs, the United Nations should find a way to address it in an appropriate manner.

Keeping the Socialist Federal Republic of Yugoslavia, the dissolved State, on the list of the scale of assessments was a misleading approach, which should bear no legal consequences for other Member States. Therefore, all five successor States wish to reiterate once again their joint position that the contributions assessed to the former Socialist Federal Republic of Yugoslavia should be written off.

(*Signed*) Mirza **Kusljugić**
Permanent Representative of
Bosnia and Herzegovina to the United Nations

(*Signed*) Ivan **Šimonović**
Permanent Representative of the
Republic of Croatia to the United Nations

(*Signed*) Srgjan **Kerim**
Permanent Representative of the
Republic of Macedonia to the United Nations

(*Signed*) Ernest **Petrič**
Permanent Representative of the
Republic of Slovenia to the United Nations

(*Signed*) Dejan **Šahović**
Permanent Representative of
Federeal Republic of Yugoslavia the the United Nations

Annex IV

Letter dated 9 August 2005 from the Permanent Representative of the former Yugoslav Republic of Macedonia and the Chargés d'affaires a.i. of Bosnia and Herzegovina, Croatia, Serbia and Montenegro, and Slovenia addressed to theUnder-Secretary-General for Management

We are writing to you regarding the report of the Secretary-General on the unpaid assessed contributions of the former Yugoslavia, which was transmitted to us by the letter signed by Rosemary McCreery, Officer-in-Charge, Department of Management, dated 24 May 2005, and our letter to you of 29 July 2005.

The five successor States of the Socialist Federal Republic of Yugoslavia (Bosnia and Herzegovina, Republic of Croatia, Republic of Macedonia, Serbia and Montenegro, and Republic of Slovenia) consider the report of the Secretary-General on the unpaid assessed contributions of the former Yugoslavia as a basis upon which to reach an acceptable agreement on the settlement of arrears of the former Socialist Federal Republic of Yugoslavia to the United Nations. The successor States highly appreciate the readiness of the Secretariat to cooperate closely with them regarding the above issue and to take into account discussions held and written replies given by the successor States so far.

For the sake of clarifying the information distributed to the United Nations Member States that are going to discuss this issue during the General Assembly session, we call on the Secretariat to include in its report our proposals given below.

We require that the term "Socialist Federal Republic of Yugoslavia" be used in the report instead of "former Yugoslavia" (paras. 5-10, 12-22, 25, 28-34 and 37). The Federal Republic of Yugoslavia that came into existence, on 27 April 1992 became a United Nations Member not earlier than 1 November 2000; the State is presently known as Serbia and Montenegro.

In addition, we would like to draw attention to the fact that the Security Council, in its resolution 777 (1992), stated that the state formerly known as the Socialist Federal Republic of Yugoslavia had ceased to exist. We believe that this is an important part of the resolution and that it should be included in paragraph 2 of the Secretary-General's report.

We also believe that the unauthorized participation of the Federal Republic of Yugoslavia in United Nations sessions cannot be the basis for assessed contributions to be paid by the former Socialist Federal Republic of Yugoslavia. In addition, we propose to insert (in paragraph 7 of the report) a short reference to the fact that the said attempts to participate were consistently challenged by a number of Member States, in particular by other successor states of the Socialist Federal Republic of Yugoslavia.

Inconsistency in using the name of the State is also seen in paragraph 15 where, in accordance with Security Council resolution 777 (1992) the wording "Former Yugoslavia" has to be replaced by the accurate name, Socialist Federal Republic of Yugoslavia.

Consequently, the date 1 November 2000, referred to in paragraph 15, is incorrect. The first sentence of paragraph 15 should read as follows: "As noted

above, during 1991-1992 the Socialist Federal Republic of Yugoslavia underwent a process of dissolution and ceased to exist".

In paragraph 8, the second sentence should be redrafted to read as follows: "On the basis of that decision the Socialist Federal Republic of Yugoslavia has necessarily and automatically ceased to be listed as a Member State". It should be clear from the report that prior to that date, the former Socialist Federal Republic of Yugoslavia was listed as a Member State, although it was clear from resolution 777 (1992) that it had ceased to exist.

In the first sentence of paragraph 13, the wording "when it ceased to be a Member State" should be deleted.

We believe that inclusion of these elements in the report is of crucial importance for Assembly deliberation on the question of unpaid assessed contributions of the Socialist Federal Republic of Yugoslavia. Therefore we kindly ask you to redraft the report of the Secretary-General on the unpaid assessed contributions of the Former Yugoslavia as of 24 May 2005 in accordance with our above suggestions. As noted in the report, the common position of the five successor States on this issue has been that the unpaid assessed contributions of the Socialist Federal Republic of Yugoslavia should be written off. The issue will further be discussed at the meeting of the Committee of High Representatives of the five successor States, which was established under the Agreement on Succession Issues among the five successor States, and which will take place in late September when the report will be closely examined. We would highly appreciate if you could include this information in the report.

The five successor States are firmly interested in resolving the issue of the unpaid assessed contributions of the Socialist Federal Republic of Yugoslavia during the sixtieth session of the Assembly and are ready to cooperate constructively with other United Nations Members and the Secretariat. We also believe that the financial part of the report should be revisited by the experts of successor States and the Secretariat prior to the beginning of the discussion on this issue at the sixtieth session of the Assembly.

(*Signed*) Igor **Dzundev**
Permanent Representative of the
Republic of Macedonia to the United Nations

(*Signed*) Željko **Vukobratović**
Chargé d'affaires a.i. of
Bosnia and Herzegovina to the United Nations

(*Signed*) Ivan **Nimac**
Chargé d'affaires a.i. of the
Republic of Croatia to the United Nations

(*Signed*) Slavko **Kruljevic**
Chargé d'affaires a.i of the
Republic of Serbia and Montenegro to the United Nations

(*Signed*) Eva **Tomič**
Chargé d'affaires a.i. of the
Republic of Slovenia to the United Nations

Annex V

Outstanding assessed contributions of the former Yugoslavia at 30 June 2005

(United States dollars)

	Outstanding at 1/11/2000		Credits applied	Outstanding at 30/6/2005	
	Assessments	Credits		Assessments	Credits
Regular budget	11 235 656	-	-	11 235 656	-
Peacekeeping operations					
ONUC	333 269	-	-	333 269	-
UNEF (1956)	7 598	-	-	7 598	-
UNDOF	97 593	-	16	97 577	-
UNIFIL	495 978.50	-	18 576	477 402.50	-
UNIIMOG	5 672.50	-	-	5 672.50	-
UNAVEM/MONUA	278 266	-	8 419	269 847	-
UNTAG	-	(1 846)	35 866	-	(37 712)
UNIKOM	123 153	-	46	123 107	-
MINURSO	164 576	-	121	164 455	-
ONUSAL (including ONUCA)	125 622	-	1 305	124 317	-
UNTAC (including UNAMIC)	689 251	-	-	689 251	-
UNPROFOR	1 260 860	-	29 435	1 231 425	-
UNOSOM	474 815	-	-	474 815	-
ONUMOZ	149 030	-	-	149 030	-
UNFICYP	28 012	-	14	27 998	-
UNOMIG	17 108	-	301	16 807	-
UNMIH	67 541	-	10 299	57 242	-
UNOMIL	23 488	-	1 552	21 936	-
UNAMIR (including UNOMUR)	122 210	-	5 184	117 026	-
UNMLT	143	-	-	143	-
UNMOT	7 498	-	496	7 002	-
UNMIBH	85 063	-	1 290	83 773	-
UNTAES/CPSG	90 247	-	5 880	84 367	-
UNPREDEP	24 751	-	1 675	23 076	-
UNSMIH/UNTMIH/MIPONUH	17 590	-	27	17 563	-
MINUGUA	741	-	-	741	-
MINURCA	10 247	-	60	10 187	-
UNOMSIL (including UNAMSIL)	29 611	-	121	29 490	-
UNMIK	35 089	-	3 009	32 080	-
UNAMET	1 938	-	-	1 938	-
UNTAET	28 638	-	2 762	25 876	-
MONUC	10 409	-	187	10 222	-
Peacekeeping total:	4 806 008	(1 846)	126 641	4 715 233	(37 712)
International Tribunals					
International Tribunal-Former Yugoslavia	110 092	-	-	110 092	-
International Criminal Tribunal-Rwanda	74 857	-	-	74 857	-
International Tribunals total:	184 949	-	-	184 949	-
TOTAL	16 226 613	(1 846)	126 641	16 135 838	(37 712)

Annex VI

Outstanding assessed contributions of the former Yugoslavia at 27 April 1992: pre-dissolution arrears

(United States dollars)

	Outstanding due and payable at 31 December 1990	1 January to 25 June 1991			26 June 1991 to 27 April 1992			Outstanding due and payable at 27 April 1992
		Assessments due and payable	Payments	Credits	Assessments due and payable	Payments	Credits	
Regular budget	4 612 283	4 238 014	1 000 000	-	4 136 218	3 762 283	1 533 634	6 690 598
Peacekeeping operations								
ONUC	333 269	-	-	-	-	-	-	333 269
UNEF (1956)	7 598	-	-	-	-	-	-	7 598
UNDOF	68 963	17 880	68 963	-	34 502	-	5 264	47 118
UNIFIL	130 340	69 315	-	-	132 664	29 418.50	26 726	276 174.50
UNIIMOG	53 120	-	-	-	-	29 418.50	-	23 701.50
UNAVEM/MONUA	5 166	3 885	9 051	-	79 276	-	12 754	66 522
UNTAG	374 092	-	-	58 837	-	315 255	-	-
UNIKOM	-	55 200	-	-	28 612	-	5 356	78 457
MINURSO	-	-	-	-	128 800	-	-	128 800
ONUSAL (including ONUCA)	52 023	15 732	-	-	30 153	-	2 516	95 392
UNTAC (including UNAMIC)	-	-	-	-	196 362	-	68 678	127 684
UNPROFOR	-	-	-	-	209 958	-	75 818	134 140
UNOSOM	-	-	-	-	-	-	-	-
ONUMOZ	-	-	-	-	-	-	-	-
UNFICYP	-	-	-	-	-	-	-	-
UNOMIG	-	-	-	-	-	-	-	-
UNMIH	-	-	-	-	-	-	-	-
UNOMIL	-	-	-	-	-	-	-	-
UNAMIR (including UNOMUR)	-	-	-	-	-	-	-	-
UNMLT	-	-	-	-	-	-	-	-
UNMOT	-	-	-	-	-	-	-	-
UNMIBH	-	-	-	-	-	-	-	-
UNTAES/OPSG	-	-	-	-	-	-	-	-
UNPREDEP	-	-	-	-	-	-	-	-
UNSMIH/UNTMIH/MIPONUH	-	-	-	-	-	-	-	-
MINUGUA	-	-	-	-	-	-	-	-
MINURCA	-	-	-	-	-	-	-	-
UNOMSIL (including UNAMSIL)	-	-	-	-	-	-	-	-
UNMIK	-	-	-	-	-	-	-	-
UNAMET	-	-	-	-	-	-	-	-
UNTAET	-	-	-	-	-	-	-	-
MONUC	-	-	-	-	-	-	-	-
Peacekeeping total	1 024 571	162 012	78 014	58 837	840 327	374 092	197 111	1 318 856
International Tribunals								
International Tribunal-Former Yugoslavia	-	-	-	-	-	-	-	-
International Criminal Tribunal-Rwanda	-	-	-	-	-	-	-	-
International Tribunals total	-	-	-	-	-	-	-	-
TOTAL	5 636 854	4 400 026	1 078 014	58 837	4 976 545	4 136 375	1 730 745	8 009 454

Note: The table above shows amounts outstanding for the former Yugoslavia at 27 April 1992, the date specified in the proposal by the representative of Ghana.

Annex VII

Outstanding assessed contributions of the former Yugoslavia arising after 27 April 1992: post-dissolution arrears

(United States dollars)

	28 April 1992 to 30 June 2005			TOTAL	
	Assessments outstanding, due and payable after 27 April 1992	Payments received after 27 April 1992	Credits arising after 27 April 1992	Outstanding	Credits
Regular budget	7 696 805	2 901 679	250 068	4 545 058	-
Peacekeeping Operations					
ONUC	-	-	-	-	-
UNEF (1956)	-	-	-	-	-
UNDOF	59 279	-	8 820	50 459	-
UNIFIL	251 774	-	50 546	201 228	-
UNIIMOG	-	-	18 029	-	(18 029)
UNAVEM/MONUA	230 690	-	27 365	203 325	-
UNTAG	-	-	37 712	-	(37 712)
UNIKOM	60 653	-	16 003	44 650	-
MINURSO	41 183	-	5 528	35 655	-
ONUSAL (including ONUCA)	48 684	-	19 759	28 925	-
UNTAC (including UNAMIC)	793 728	-	232 161	561 567	-
UNPROFOR	1 361 789	100 000	164 504	1 097 285	-
UNOSOM	544 594	-	69 779	474 815	-
ONUMOZ	179 146	-	30 116	149 030	-
UNFICYP	28 391	-	393	27 998	-
UNOMIG	18 362	-	1 555	16 807	-
UNMIH	77 207	-	19 965	57 242	-
UNOMIL	27 889	-	5 953	21 936	-
UNAMIR (including UNOMUR)	123 554	-	6 528	117 026	-
UNMLT	258	-	115	143	-
UNMOT	9 060	-	2 058	7 002	-
UNMIBH	96 205	-	12 432	83 773	-
UNTAES/CPSG	98 692	-	14 325	84 367	-
UNPREDEP	26 717	-	3 641	23 076	-
UNSMIH/UNTMIH/MIPONUH	19 609	-	2 046	17 563	-
MINUGUA	792	-	51	741	-
MINURCA	10 682	-	495	10 187	-
UNOMSIL (including UNAMSIL)	29 919	-	429	29 490	-
UNMIK	35 089	-	3 009	32 080	-
UNAMET	1 938	-	0	1 938	-
UNTAET	28 638	-	2 762	25 876	-
MONUC	10 409	-	187	10 222	-
Peacekeeping total:	4 214 931	100 000	756 266	3 414 406	(55 741)
International Tribunals					
International Tribunal-Former Yugoslavia	110 093	-	1	110 092	-
International Criminal Tribunal-Rwanda	74 859	-	2	74 857	-
International Tribunals total:	184 952	-	3	184 949	-
TOTAL	12 096 688	3 001 679	1 006 337	8 144 413	(55 741)

Annex VIII

Outstanding assessed contributions of the former Yugoslavia arising before and after 27 April 1992

(United States dollars)

	Outstanding at 30 June 2005		Outstanding due and payable at 27 April 1992	Arising after 27 April 1992	
	Outstanding assessments	Outstanding credits		Outstanding assessments	Outstanding credits
Regular budget	11 235 656	-	6 690 598	4 545 058	-
Peacekeeping Operations					
ONUC	333 269	-	333 269	-	-
UNEF (1956)	7 598	-	7 598	-	-
UNDOF	97 577	-	47 118	50 459	-
UNIFIL	477 402.50	-	276 174.50	201 228	-
UNIIMOG	5 672.50	-	23 701.50	-	(18 029)
UNAVEM/MONUA	269 847	-	66 522	203 325	-
UNTAG	-	(37 712)	-	-	(37 712)
UNIKOM	123 107	-	78 457	44 650	-
MINURSO	164 455	-	128 800	35 655	-
ONUSAL (including ONUCA)	124 317	-	95 392	28 925	-
UNTAC (including UNAMIC)	689 251	-	127 684	561 567	-
UNPROFOR	1 231 425	-	134 140	1 097 285	-
UNOSOM	474 815	-	-	474 815	-
ONUMOZ	149 030	-	-	149 030	-
UNFICYP	27 998	-	-	27 998	-
UNOMIG	16 807	-	-	16 807	-
UNMIH	57 242	-	-	57 242	-
UNOMIL	21 936	-	-	21 936	-
UNAMIR (including UNOMUR)	117 026	-	-	117 026	-
UNMLT	143	-	-	143	-
UNMOT	7 002	-	-	7 002	-
UNMIBH	83 773	-	-	83 773	-
UNTAES/CPSG	84 367	-	-	84 367	-
UNPREDEP	23 076	-	-	23 076	-
UNSMIH/UNTMIH/MIPONUH	17 563	-	-	17 563	-
MINUGUA	741	-	-	741	-
MINURCA	10 187	-	-	10 187	-
UNOMSIL (including UNAMSIL)	29 490	-	-	29 490	-
UNMIK	32 080	-	-	32 080	-
UNAMET	1 938	-	-	1 938	-
UNTAET	25 876	-	-	25 876	-
MONUC	10 222	-	-	10 222	-
Peacekeeping total:	4 715 233	(37 712)	1 318 856	3 414 406	(55 741)
International Tribunals					
International Tribunal-Former Yugoslavia	110 092	-	-	110 092	-
International Criminal Tribunal-Rwanda	74 857	-	-	74 857	-
International Tribunals total:	184 949	-	-	184 949	-
TOTAL	16 135 838	(37 712)	8 009 454	8 144 413	(55 741)

Annex IX

Distribution of the unpaid assessed contributions of the former Yugoslavia outstanding due and payable at 27 April 1992

(United States dollars)

	Outstanding due and payable at 27 April 1992	Amounts payable by:						
		Slovenia	The former Yugoslav Republic of Macedonia	Croatia	Bosnia and Herzegovina		Serbia and Montenegro	
					Outstanding	Credits	Outstanding	Credits
Regular budget	6 690 598	1 256 048	588 772	1 805 568	880 809	-	2 159 4	-
Peacekeeping Operations								
ONUC	333 269	53 323	24 995	76 652	51 657	-	126 642	-
UNEF (1956)	7 598	1 216	570	1 747	1 178	-	2 887	-
UNDOF	47 118	2 861	2 835	8 692	9 483	-	23 247	-
UNIFIL	276 174 50	31 945 00	21 163 00	64 900 00	34 098 00	-	124 068 50	-
UNIIMOG	23 701 50	8 499 00	3 984 00	12 218 00	-	290 00	-	(709 50)
UNAVEM/MONUA	66 522	-	-	13 216	15 444	-	37 862	-
UNTAG	-	50 441	23 644	72 509	-	42 471	-	(104 123)
UNIKOM	78 457	8 832	4 140	12 696	15 294	-	37 495	-
MINURSO	128 800	-	11 500	35 267	23 767	-	58 266	-
ONUSAL (including ONUCA)	95 392	10 841	6 848	20 999	16 428	-	40 276	-
UNTAC (including UNAMIC)	127 684	-	-	-	2 917	-	124 767	-
UNPROFOR	134 140	-	-	-	-	-	134 140	-
UNOSOM	-	-	-	-	-	-	-	-
ONUMOZ	-	-	-	-	-	-	-	-
UNFICYP	-	-	-	-	-	-	-	-
UNOMIG	-	-	-	-	-	-	-	-
UNMIH	-	-	-	-	-	-	-	-
UNOMIL	-	-	-	-	-	-	-	-
UNAMIR (including UNOMUR)	-	-	-	-	-	-	-	-
UNMLT	-	-	-	-	-	-	-	-
UNMOT	-	-	-	-	-	-	-	-
UNMIBH	-	-	-	-	-	-	-	-
UNTAES/CPSG	-	-	-	-	-	-	-	-
UNPREDEP	-	-	-	-	-	-	-	-
UNSMIH/UNTMIH/MIPONUH	-	-	-	-	-	-	-	-
MINUGUA	-	-	-	-	-	-	-	-
MINURCA	-	-	-	-	-	-	-	-
UNOMSIL (including UNAMSIL)	-	-	-	-	-	-	-	-
UNMIK	-	-	-	-	-	-	-	-
UNAMET	-	-	-	-	-	-	-	-
UNTAET	-	-	-	-	-	-	-	-
MONUC	-	-	-	-	-	-	-	-
Peacekeeping total	1 318 856	167 958	99 679	318 896	170 266	-42 761	709 651	(104 833)
International Tribunals								
International Tribunal-Former Yugoslavia	-	-	-	-	-	-	-	-
International Criminal Tribunal-Rwanda	-	-	-	-	-	-	-	-
International Tribunals total	-	-	-	-	-	-	-	-
TOTAL	8 009 454	1 424 006	688 451	2 124 464	1 051 075	-42 761	2 869 052	(104 833)

Note: The amount outstanding at 27 April 1992 has been distributed among the five successor States in accordance with the proposal by the representative of Ghana.

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General Assembly

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Sixtieth session
Item 129 of the provisional agenda**
Scale of assessments for the apportionment of the expenses of the United Nations

Unpaid assessed contributions of the former Yugoslavia

Report of the Secretary-General

Summary

In its decision 59/551 B, the General Assembly decided to defer for future consideration the question of the unpaid assessed contributions of the former Yugoslavia. The present report recalls the legal and technical issues raised in the annex to the Secretary-General's letter dated 27 December 2001 to the President of the General Assembly (A/56/767), updates the information provided therein, outlines the options proposed or considered by the Assembly at earlier sessions and highlights matters for consideration by the Assembly.

* Reissued for technical reasons.
** A/60/150

05-43553* (E) 111005

I. Introduction

1. During 1991-1992, the Socialist Federal Republic of Yugoslavia, which was admitted to membership in the United Nations in 1945, underwent a process of dissolution and five successor States came into existence.

2. In its resolution 777 (1992) of 19 September 1992, the Security Council indicated that it considered that the Federal Republic of Yugoslavia (Serbia and Montenegro) could not continue automatically the membership of the former Socialist Federal Republic of Yugoslavia in the United Nations. It therefore recommended to the General Assembly that it decide that the Federal Republic of Yugoslavia (Serbia and Montenegro) should apply for membership in the United Nations and that it should not participate in the work of the Assembly.

3. In its resolution 47/1 of 22 September 1992, the Assembly similarly indicated that it considered that the Federal Republic of Yugoslavia (Serbia and Montenegro) could not continue automatically the membership of the former Socialist Federal Republic of Yugoslavia in the United Nations. It therefore decided that the Federal Republic of Yugoslavia (Serbia and Montenegro) should apply for membership in the United Nations and that it should not participate in the work of the Assembly.

4. In its resolution 821 (1993) of 28 April 1993, the Security Council, inter alia, recommended to the Assembly that it decide that the Federal Republic of Yugoslavia (Serbia and Montenegro) should not participate in the work of the Economic and Social Council. In its resolution 47/229 of 29 April 1993, the Assembly, inter alia, decided that the Federal Republic of Yugoslavia (Serbia and Montenegro) should not participate in the work of the Economic and Social Council.

5. The Assembly did not, however, take any action to terminate the membership of the former Yugoslavia in the United Nations. On the contrary, it included the former Yugoslavia in the scales of assessments that it adopted for the periods 1995-1997 and 1998-2000, based on national income/gross national product data for Serbia and Montenegro. As successor States to the former Yugoslavia were admitted to the United Nations during the scale period 1992-1994, their initial rates of assessment were deducted from the rate of assessment initially assigned to the former Yugoslavia for 1992-1994. Their assessments in their respective years of admission were deducted from the assessments of the former Yugoslavia in those years.

6. From 27 April 1992, when the Federal Republic of Yugoslavia (renamed Serbia and Montenegro in February 2003) came into existence, until 27 October 2000, when its President submitted to the Secretary-General an application for the admission of the Federal Republic of Yugoslavia to membership in the United Nations, the Government of the Federal Republic of Yugoslavia claimed that it constituted the Government of the Member State that was the former Yugoslavia. This claim was advanced on the explicit basis that the State that was formerly known as the Socialist Federal Republic of Yugoslavia continued to exist, that that State therefore continued to be a Member of the United Nations, that the Federal Republic of Yugoslavia continued the personality under international law of the Socialist Federal Republic of Yugoslavia, that the Federal Republic of Yugoslavia was therefore a State Member of the United Nations and that the Federal Republic was, in consequence, the same person of international law, and so the same Member State, as the former Yugoslavia.

7. In furtherance of its claim, the Government of the Federal Republic of Yugoslavia performed a large number of acts in the name of the former Yugoslavia in the period from 27 April 1992 to 27 October 2000. These included having officials of the Government of the Federal Republic of Yugoslavia represent the former Yugoslavia in the Assembly and subsidiary organs, prior to the adoption of Assembly resolution 47/1, and in the Economic and Social Council and its subsidiary bodies, prior to the adoption of Assembly resolution 47/229. In addition, on a number of occasions, the last being on 23 June 2000, officials of the Government of the Federal Republic of Yugoslavia requested that they be invited to participate, as representatives of the former Yugoslavia, in meetings of the Security Council. From 27 April 1992 to 1 November 2000, the Government of the Federal Republic of Yugoslavia availed itself of the right of the former Yugoslavia, as a Member State, to establish and maintain missions to the United Nations at its Headquarters and Offices. It also availed itself of the right of the former Yugoslavia, as a Member State, to circulate communications as official documents of the United Nations.

8. In its resolution 55/12 of 1 November 2000, the Assembly decided to admit the Federal Republic of Yugoslavia to membership in the United Nations. That decision necessarily and automatically terminated the membership of the former Yugoslavia in the United Nations. At that time, the former Yugoslavia had outstanding assessed contributions that had become due and payable both before and after the dissolution of the Socialist Federal Republic of Yugoslavia.

9. The Secretary-General wrote to the President of the Assembly on 27 December 2001 to draw to the Assembly's attention the question of the unpaid assessed contributions of the former Yugoslavia.[1] In the annex to his letter, the Secretary-General provided information concerning this question and highlighted issues about which the Assembly would need to decide. In its resolution 56/243 B of 27 March 2002, the Assembly requested the Committee on Contributions to consider the issues raised and to report thereon to the Assembly at its fifty-seventh session. This the Committee did in its report on its sixty-second session.[2] In its resolution 57/4 B of 20 December 2002, the Assembly decided to consider the question further at its fifty-eighth session. Updated information on the outstanding assessed contributions of the former Yugoslavia was provided in a note by the Secretary-General.[3] In its resolution 58/1 B of 23 December 2003, the Assembly decided to defer consideration of the question until its fifty-ninth session. In its resolution 59/1 B of 23 December 2004, the Assembly decided to defer consideration of the question until the first part of its resumed fifty-ninth session. In its decision 59/551 B of 13 April 2005, the Assembly decided to defer the matter for future consideration.

10. The position of the five successor States to the former Yugoslavia was set out in letters from their Permanent Representatives to the Under-Secretary-General for Management dated 17 September and 19 November 2001 and August 2005, and to the Chairman of the Committee on Contributions dated 29 May 2002. These letters are contained in annexes I, II, III and IV.

11. In the period since the Secretary-General sent his letter in 2001, the Agreement on Succession Issues between the five successor States of the Socialist Federal Republic of Yugoslavia entered into force on 2 June 2004.

12. The present report deals with the outstanding assessed contributions of the former Yugoslavia and not with any amounts owed by Serbia and Montenegro in

respect of expenditures incurred by the United Nations Peace Forces for items that should have been provided without cost under the status of forces agreement. In paragraph 10 of its resolution 51/12 of 4 November 1996, the Assembly urged the Secretary-General to convey its concerns to the Governments concerned as well as its request that the Governments reimburse the combined Forces for those expenditures. The Assembly also requested the Secretary-General to withhold settlement of claims submitted by the Governments concerned until the matter of the expenditures was resolved. Full details of amounts owed were provided in section III of the report of the Secretary-General of 17 March 2000.[4] All amounts owed by Croatia, Serbia and Montenegro, Bosnia and Herzegovina and the former Yugoslav Republic of Macedonia remain outstanding.

II. Unpaid assessed contributions of the former Yugoslavia

13. On 1 November 2000, when it ceased to be a Member State, the former Yugoslavia had outstanding assessed contributions totalling $16,226,613, a credit of $1,846 in the special account for the United Nations Transition Assistance Group (UNTAG) and an advance of $26,000 to the Working Capital Fund for 2000-2001. In addition, as it was a Member State when the Peacekeeping Reserve Fund was established,[5] the former Yugoslavia may be said to have had a claim to a share in the Fund, although that would have practical significance only if and when the Assembly were to dispose of the assets of the Fund.

14. No further assessments have been issued for the former Yugoslavia since 1 November 2000. The Assembly has, however, authorized the allocation of credits in respect of the unencumbered balances of a number of peacekeeping accounts for prior periods, for which assessments had been issued for the former Yugoslavia. Its share of these credits currently totals a net $126,641. Application of this amount brought to $16,135,838 the total amount of outstanding assessed contributions for the former Yugoslavia. The advance to the Working Capital Fund of $26,000 is still outstanding and the credit in the special account for UNTAG is now $37,712. The details of these amounts are shown in the table contained in annex V. In addition, as noted above, the former Yugoslavia may be said to have a claim to a share in the Peacekeeping Reserve Fund.

III. Treatment of the unpaid assessed contributions of the former Yugoslavia

15. As noted above, the former Yugoslavia ceased to exist on 1 November 2000. Accordingly, it is clearly not possible to look to that State for settlement of its outstanding assessed contributions.

16. As outlined in the annex to the Secretary-General's letter,[1] it is necessary to make a distinction between, on the one hand, the debts that were outstanding to the charge of the former Yugoslavia at the date of the dissolution of the Socialist Federal Republic of Yugoslavia and, on the other hand, the debts that were outstanding to the charge of the former Yugoslavia on the date that it ceased to be a Member of the United Nations, on 1 November 2000.

17. In accordance with the rules of general international law regarding the succession of States in respect of State debts, the United Nations may decide to look to the five successor States of the Socialist Federal Republic of Yugoslavia for payment of that part of the debts of the former Yugoslavia that accrued to its charge prior to the dissolution of the Socialist Federal Republic of Yugoslavia.

18. As regards that part of the arrears of the former Yugoslavia that accrued to its charge subsequent to the dissolution of the Socialist Federal Republic of Yugoslavia, those debts have not passed to the charge of any other State by operation of the rules of general international law regarding the succession of States in respect of State debts, no succession of States having taken place between the former Yugoslavia and any other State when the former Yugoslavia ceased to exist on 1 November 2000. As noted above, however, the previous Government of the Federal Republic of Yugoslavia (since renamed Serbia and Montenegro) repeatedly claimed to represent the former Yugoslavia. Indeed, that Government claimed that the Federal Republic of Yugoslavia was the same person of international law, and so the same Member State, as the former Yugoslavia. On that basis, Serbia and Montenegro may now be considered to be stopped from denying responsibility for the liabilities of the former Yugoslavia arising after the dissolution of the Socialist Federal Republic of Yugoslavia but before the former Yugoslavia ceased to be a Member of the United Nations on 1 November 2000. On that basis, the United Nations might seek payment from Serbia and Montenegro of assessments that became due from and payable by the former Yugoslavia after the final dissolution of the Socialist Federal Republic of Yugoslavia and that remained unpaid as of 1 November 2000.

19. Should the General Assembly decide to seek payment from the five successor States of the former Yugoslavia of that part of the arrears of the former Yugoslavia that accrued to its charge prior to the dissolution of the Socialist Federal Republic of Yugoslavia, it is the Secretariat's understanding that the distribution of assets and liabilities of the Socialist Federal Republic of Yugoslavia would be based in part on each State's date of succession to the former Yugoslavia — that is, the dates on which the successions of States took place between the Socialist Federal Republic of Yugoslavia and each of its successor States — and in part on the relative shares of the successor States — that is, the relative proportions of the debt of the former Yugoslavia that it is considered should equitably pass to each of the successor States of the Socialist Federal Republic of Yugoslavia.

20. In that event, as the dissolution of the Socialist Federal Republic of Yugoslavia did not take place all at one instant, but, rather, was a process of gradual disintegration that took place over a period of time, the Secretariat anticipates that the dates of succession of the five successor States used for the purpose of allocation of arrears would be different. Each successor State would presumably be responsible for its relative share — its equitable proportion — of the former Yugoslavia's unpaid assessed contributions that were due and payable on the date of its succession to the Socialist Federal Republic of Yugoslavia. The balance would remain the responsibility of the former Yugoslavia and would then fall to be apportioned between it and the next successor State to have succeeded to the Socialist Federal Republic of Yugoslavia, together with subsequent assessments and credits that became due and payable by the date of its succession.

21. The accounts of the United Nations currently reflect application to the assessments, payments and credits of the former Yugoslavia of the financial

regulations and rules of the United Nations, including regulation 3.5. Accordingly payments and credits for each account have been applied to contributions due in the order in which they were assessed, regardless of whether they were received before or after the respective dates of succession. Were the approach outlined above to be taken, however, some accounting adjustments would be necessary in the process of allocation of outstanding assessed contributions and credits.

IV. Dates of succession to the Socialist Federal Republic of Yugoslavia

22. According to the rules of general international law concerning the succession of States, the proportion of the debt of a predecessor State that passes to a successor State is an equitable proportion of that debt that existed to the charge of the predecessor State at the date on which the succession of States between the predecessor State and the successor State took place. The dates of succession of the five successor States are therefore an important factor for the Assembly to take into account if it chooses to consider making any claims on the successor States in this regard. In this case, the dates on which the successions of States took place between the Socialist Federal Republic of Yugoslavia and each of its successor States are the dates on which those successor States came into existence. At present, there is no decision by a competent political organ of the United Nations on these dates.[6] Should the Assembly decide to seek payment of the unpaid assessed contributions of the former Yugoslavia from its successor States, it would have to decide on the dates of succession that should be used for this purpose for each of the five successor States to the Socialist Federal Republic of Yugoslavia.

23. One possibility is to use the dates in Opinion No. 11 of 16 July 1993 of the Arbitration Commission of the International Conference on the Former Yugoslavia. In this opinion, the Commission advised the Co-Chairmen of the Steering Committee of the International Conference that it was of the view that the dates on which the successor States of the Socialist Federal Republic of Yugoslavia came into existence were as follows:

Croatia	8 October 1991
Slovenia	8 October 1991
The former Yugoslav Republic of Macedonia	17 November 1991
Bosnia and Herzegovina	6 March 1992
The Federal Republic of Yugoslavia (since renamed Serbia and Montenegro)	27 April 1992

24. This opinion is not binding on the United Nations, however, and an alternative possibility is to use the dates of succession of which the successor States themselves have advised the Secretary-General, in his capacity as depositary of multilateral treaties, as follows:

Slovenia	25 June 1991
The former Yugoslav Republic of Macedonia	17 September 1991
Croatia	8 October 1991

Bosnia and Herzegovina	6 March 1992
Serbia and Montenegro (formerly the Federal Republic of Yugoslavia)	27 April 1992

V. Relative shares of the successor States

25. As regards that part of the arrears of the former Yugoslavia that accrued to its charge prior to the dissolution of the Socialist Federal Republic of Yugoslavia, another element to be considered by the Assembly, if it chooses to make any claims on the successor States of the Socialist Federal Republic of Yugoslavia in respect of those debts, is the relative shares that should be applied for the five successor States — that is, the fixing of the equitable proportion of those debts of the former Yugoslavia that passes to each.

26. In this connection, it may be recalled that Bosnia and Herzegovina, Croatia, Slovenia and the former Yugoslav Republic of Macedonia were admitted to membership in the United Nations during the period of the scale of assessments for 1992-1994. Upon the recommendation of the Committee on Contributions, the Assembly decided that the assessment rates fixed for the new Member States should be deducted from the rate of assessment earlier established for the former Yugoslavia (0.42 per cent). It also decided that the assessments for these Member States in the year of their admission should be deducted from the assessments of the former Yugoslavia.[7] The assessment rates fixed for the four successor States during the relevant parts of the scale period were:

	Assessment rates (percentage of scale)	*Percentage*
Bosnia and Herzegovina	0.04	9.5
Croatia	0.13	31.0
Slovenia	0.09	21.4
The former Yugoslav Republic of Macedonia	0.02	4.8

The residual 0.14 per cent of the scale (33.3 per cent of the original assessment rate for the former Yugoslavia) remained with the former Yugoslavia, to which the Federal Republic of Yugoslavia (since renamed Serbia and Montenegro) succeeded on 27 April 1992. These relative shares reflect decisions already made by the Assembly with regard to the apportionment of the assessments of the former Yugoslavia and could also be applied to the unpaid assessed contributions of the former Yugoslavia.

27. Alternatively, the Assembly may wish to use the relative shares in the Agreement on Succession Issues, which was signed by the five successor States on 29 June 2001 and which entered into force on 2 June 2004. The agreement fixes the following proportions for the five States in respect of the external debts of the Socialist Federal Republic of Yugoslavia (with the exception of those debts for which specific provision is made in or under that agreement):

	Percentage
Bosnia and Herzegovina	15.5
Croatia	23.0
Serbia and Montenegro	38.0
Slovenia	16.0
The former Yugoslav Republic of Macedonia	7.5

VI. Views of the successor States

28. As noted above, the Secretariat requested the Permanent Representatives of the five successor States of the Socialist Federal Republic of Yugoslavia to indicate the views of their Governments on this matter. In a joint reply, dated 7 September 2001, the five Permanent Representatives indicated their common view that the remaining arrears of the former Yugoslavia should be written off. The text of their letter is contained in annex I. A further joint reply, dated 19 November 2001, reiterated the view of the five successor States that the contributions assessed to the former Yugoslavia should be written off. The text of that letter is contained in annex II. A joint letter from the five Permanent Representatives to the Chairman of the Committee on Contributions dated 29 May 2002 reiterated the view of the five successor States that the unpaid assessed contributions of the former Yugoslavia should be written off. It is contained in annex III. In a letter dated 24 May 2005, the Secretariat invited the Permanent Representative of the five successor States to convey their views on the present report so that they could be made available to the Assembly when it considers the matter during its sixtieth session. In a joint reply, dated 9 August 2005, the Permanent Representative of the former Yugoslav Republic of Macedonia and the Chargés d'affaires a.i. of the four other successor States commented on the report. The text of that letter is contained in annex IV.

VII. Proposal by the representative of Ghana

29. In the course of the consideration of the question by the Fifth Committee during the Assembly's fifty-seventh session in 2002, the representative of Ghana made a proposal concerning the unpaid assessed contributions of the former Yugoslavia.[8] He recommended that the arrears of the former Yugoslavia should be calculated as of the dates notified by the successor States on which they had ceased to exist as part of the former Yugoslavia (that is, Slovenia: 25 June 1991; The former Yugoslav Republic of Macedonia: 17 September 1991; Croatia: 8 October 1991; Bosnia and Herzegovina: 6 March 1992; the Federal Republic of Yugoslavia (since renamed Serbia and Montenegro): 27 April 1992). Based on the amounts determined through that process, the Secretariat would request the five successor States to pay the pre-dissolution arrears of the former Yugoslavia, taking into account the dates cited and, where appropriate, their agreement on the apportionment of assets and liabilities signed on 29 June 2001. The post-dissolution arrears, that is those for the period from 27 April 1992 up to 1 November 2000, should be written off.

30. Throughout the period of the dissolution of the former Yugoslavia and subsequently there were a number of new assessments issued for various accounts. In addition, a number of payments were received and credits applied. These credits included the share of the former Yugoslavia in budgetary surpluses and unencumbered balances arising for periods for which assessments were issued to the former Yugoslavia, as well as the assessments of Bosnia and Herzegovina, Croatia, Slovenia and the former Yugoslav Republic of Macedonia for their respective years of admission. The table contained in annex VI shows the net amount outstanding for the former Yugoslavia on 27 April 1992, that is, the pre-dissolution arrears specified under the proposal by the representative of Ghana. The table contained in annex VII shows the net contributions and credits outstanding for the former Yugoslavia that arose after 27 April 1992, that is, the post-dissolution arrears specified under the proposal by the representative of Ghana. The table contained in annex VIII shows the breakdown between pre-dissolution arrears and post-dissolution arrears. Finally, based on the dates of the various transactions, the proposal by the representative of Ghana and the Secretariat's understanding of the process of allocation of the pre-dissolution arrears set out in paragraph 20 above, the table contained in annex IX shows the distribution of the pre-dissolution arrears among the five successor States. As indicated therein, an amount of $8,009,454 would be payable by the five successor States. Under the Ghanaian proposal, the balance of $8,144,413 would be written off.[9]

31. In accordance with the Secretariat's understanding of the proposal by the representative of Ghana, the figures set out in annex IX were derived by the following steps. The amounts outstanding as at 25 June 1991 were divided between Slovenia and the former Yugoslavia — 16 per cent to Slovenia and the balance of 84 per cent to the former Yugoslavia. The amounts outstanding for the former Yugoslavia as at 17 September 1991, that is, the balance as at 25 June 1991 plus any additional assessments and minus any payments and/or credits arising in the meantime, were divided between the former Yugoslav Republic of Macedonia and the former Yugoslavia — a little over 8.9 per cent (that is, 7.5 divided by 84 times 100) to the former Yugoslav Republic of Macedonia and the balance of a little over 91 per cent to the former Yugoslavia. The amounts outstanding for the former Yugoslavia as at 8 October 1991, that is, the balance as at 17 September 1991 plus any additional assessments and minus any payments and/or credits arising in the meantime, were divided between Croatia and the former Yugoslavia — a little over 30 per cent (that is, 23 divided by 76.5 times 100) to Croatia and the balance of almost 70 per cent to the former Yugoslavia. The amounts outstanding for the former Yugoslavia as at 6 March 1992, that is, the balance as at 8 October 1991 plus any additional assessments and minus any payments and/or credits arising in the meantime, were divided between Bosnia and Herzegovina and the former Yugoslavia — almost 29 per cent (that is, 15.5 divided by 53.5 times 100) to Bosnia and Herzegovina and the balance of a little more than 71 per cent to the former Yugoslavia. The amounts outstanding for the former Yugoslavia as at 27 April 1992, that is, the balance as at 6 March 1992 plus any additional assessments and minus any payments and/or credits arising in the meantime, were assigned to Serbia and Montenegro (formerly the Federal Republic of Yugoslavia). Payments and/or credits arising after the dissolution of the Socialist Federal Republic of Yugoslavia, the date of which the Ghanaian proposal takes to be 27 April 1992, have been applied to the amounts outstanding for the former Yugoslavia after the final succession.

VIII. Conclusions

32. As the unpaid assessed contributions of the former Yugoslavia are not collectible from that State, the Assembly will need to decide what action should be taken. In that connection, two suggestions have been made. The five successor States have proposed that the full amount of those unpaid contributions should be written off. During the Fifth Committee's consideration of the matter in 2002, the representative of Ghana suggested that the successor States should be requested to pay the arrears of the former Yugoslavia arising before its final dissolution on 27 April 1992 and that the balance arising thereafter should be written off. Alternatively, as indicated above, payment of the pre-dissolution arrears could be sought from the five successor States and the post-dissolution balance could be sought from Serbia and Montenegro based on the principle of estoppel.

33. Should the Assembly decide to write off all or part of the unpaid assessed contributions of the former Yugoslavia, the assets shown in each account would be reduced accordingly. Depending on the position of each account, the write-off would eventually lead to an increase in future assessments or a reduction of the surplus that would prospectively be returned to Member States.

34. Based on the information provided above, therefore, one option to be considered by the Assembly is to write off the full amount of assessments and credits outstanding for the former Yugoslavia as proposed by the five successor States.

35. A second option would be for the Assembly to seek payment from the five successor States of arrears arising before the dissolution of the Socialist Federal Republic of Yugoslavia and to write off the amounts arising thereafter, in accordance with the approach suggested by the representative of Ghana.

36. If the Assembly decided to seek payment of all or part of the arrears of the former Yugoslavia arising before the dissolution of the Socialist Federal Republic of Yugoslavia, it might wish to call on the five successor States to negotiate, perhaps by the end of the Assembly's sixty-first session, an agreement among them as to which of them is to meet the debts arising, and in what amounts. If such an agreement were reached among the five successor States, it would be necessary for the Assembly to decide to accept its terms before it became binding upon the Organization.

37. If the Assembly followed that approach and the successor States did not reach agreement within that period on their respective responsibilities in that regard, the United Nations might claim payment from each of them of an amount that it considered constituted an equitable portion of those arrears. The illustrative figures in annex IX based on the approach suggested by the representative of Ghana are one possibility in this regard. If the Assembly decided to seek payment of all or part of the arrears of the former Yugoslavia arising before the dissolution of the Socialist Federal Republic of Yugoslavia, the Assembly might also wish to decide when it would consider claiming payment in this manner.

38. A third option would be for the Assembly to seek payment from the five successor States of arrears arising before the dissolution of the Socialist Federal

Republic of Yugoslavia and to seek payment of the balance from Serbia and Montenegro based on the principle of estoppel, as outlined above.

39. **The three options outlined above are by no means exhaustive and many other variants could be considered. In any event, if the Assembly did decide to consider claiming payment from the five successor States and required related information from the Secretariat, the Secretariat would need guidance on the dates that should be used for their succession to the Socialist Federal Republic of Yugoslavia and on the relative shares that should be applied for the five States.**

Notes

[1] A/56/767.

[2] See *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 11* (A/57/11), paras. 107-122.

[3] A/58/189.

[4] A/54/803.

[5] General Assembly resolution 47/217 of 23 December 1992.

[6] These dates are to be distinguished from the dates on which the successor States were admitted to membership in the United Nations. Those latter dates are necessarily subsequent to those on which those States each acquired statehood under international law. The dates on which the successor States of the Socialist Federal Republic of Yugoslavia were admitted to membership in the United Nations are as follows:

Bosnia and Herzegovina	22 May 1992
Croatia	22 May 1992
Slovenia	22 May 1992
The former Yugoslav Republic of Macedonia	8 April 1993
Serbia and Montenegro (formerly the Federal Republic of Yugoslavia)	1 November 2000

[7] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 11* (A/47/11) and ibid., *Forty-eighth Session, Supplement No. 11* (A/48/11). See also decision 47/456 and resolution 48/223A.

[8] See A/C.5/57/SR.7.

[9] It is also assumed that the credit of $18,029 that would arise in the special account for UNIIMOG would also be written off, as would the outstanding credit of $37,712 in the special account for UNTAG and the remaining advance of $26,000 in the Working Capital Fund.

Annex I

Letter dated 7 September 2001 from the Permanent Representatives of Bosnia and Herzegovina, Croatia, Slovenia, the former Yugoslav Republic of Macedonia and Yugoslavia, addressed to the Under-Secretary-General for Management

Upon instructions from our Governments, we are answering your letter of 27 July 2001 and conveying to you our joint position concerning the outstanding assessed contributions of the former Socialist Federal Republic of Yugoslavia. As confirmed by relevant Security Council and General Assembly resolutions, the State known as the Socialist Federal Republic of Yugoslavia has ceased to exist and has been succeeded by five equal successor States, which have been admitted as new States Members of the United Nations. Since their admission to the United Nations, the new States have been assessed for the contributions and have duly paid them. In the past, some successor States already indicated in their official statements that there is no basis for the assessment of a contribution for a State, which has ceased to exist. Therefore, all five successor States, which are States Members of the United Nations and pay their assessed contributions, believe that these arrears should be written off.

(*Signed*) Husein **Živalj**
Permanent Representative of
Bosnia and Herzegovina to the United Nations

(*Signed*) Ivan **Šimonović**
Permanent Representative of the
Republic of Croatia to the United Nations

(*Signed*) Srgjan **Kerim**
Permanent Representative of the
Republic of Macedonia to the United Nations

(*Signed*) Ernest **Petrič**
Permanent Representative of the
Republic of Slovenia to the United Nations

(*Signed*) Dejan **Šahović**
Permanent Representative of
Federal Republic of Yugoslavia to the United Nations

Annex II

Letter dated 19 November 2001 from the Permanent Representatives of Bosnia and Herzegovina, Croatia, Slovenia, the former Yugoslav Republic of Macedonia and Yugoslavia, addressed to the Under-Secretary-General for Management

Following our letter of 7 September 2001 and upon instructions from our Governments, we would like once again to convey to you our joint position regarding the outstanding assessed contributions of the former Socialist Federal Republic of Yugoslavia.

The State known as Socialist Federal Republic of Yugoslavia has ceased to exist and was succeeded by five equal successor States, none of which continued its legal personality. This fact was confirmed by relevant Security Council and General Assembly resolutions of 1992. Although a dissolved State, which evidently no longer existed, should have ceased to be a member of the United Nations ipso facto, Socialist Federal Republic of Yugoslavia continued to be assessed for the contributions.

The dissolution of the former Socialist Federal Republic of Yugoslavia was a continuing process. The exact date when the successor States became independent is different for each of them and no precise date of the dissolution can be determined.

This situation should have been appropriately reflected in the decisions of the United Nations, including those regarding the assessment of contributions. All five successor States were admitted as new Member States to the United Nations and have since paid their assessed contributions.

The dissolution of the former Socialist Federal Republic of Yugoslavia was unique and indeed no identical precedent existed before. All the previous cases (for example the break-up of the former Union of Soviet Socialist Republics or Czechoslovakia) were different and so the legal consequences were different and it is quite unlikely the same situation could occur again. However, if a similar situation occurs, the United Nations should find a way to address it in an appropriate manner.

Keeping the Socialist Federal Republic of Yugoslavia, the dissolved State, on the list of the scale of assessments was a misleading approach, which should bear no legal consequences on other Member States. Therefore, all five successor States, after having carefully considered the suggestions presented in your letter of 27 July 2001, wish to reiterate their joint position that the contributions assessed to the former Socialist Federal Republic of Yugoslavia should be written off.

(*Signed*) Mirza **Kusljugić**
Permanent Representative of
Bosnia and Herzegovina to the United Nations

(*Signed*) Ivan **Šimonović**
Permanent Representative of the
Republic of Croatia to the United Nations

(*Signed*) Srgjan **Kerim**
Permanent Representative of the
Republic of Macedonia to the United Nations

(*Signed*) Ernest **Petrič**
Permanent Representative of the
Republic of Slovenia to the United Nations

(*Signed*) Dejan **Šahović**
Permanent Representative of
Federal Republic of Yugoslavia to the United Nations

Annex III

Letter dated 29 May 2002 from the Permanent Representatives of Bosnia and Herzegovina, Croatia, Slovenia, the former Yugoslav Republic of Macedonia and the Federal Republic of Yugoslavia to the United Nations addressed to the Chairman of the Committee on Contributions

We are writing to you in your capacity as a Chairman of the Committee on Contributions regarding the issue of the arrears of the former Yugoslavia, which is going to be on the agenda of the session of the Committee this June. Upon instructions from our Governments, we would like once again to convey to you our joint position regarding the outstanding assessed contributions of the former Socialist Federal Republic of Yugoslavia.

The State known as the Socialist Federal Republic of Yugoslavia has ceased to exist and was succeeded by five equal successor States, none of which continued its legal personality. This fact was confirmed by the relevant Security Council and General Assembly resolutions of 1992. Although a dissolved State, which evidently no longer existed, should have ceased to be a Member of the United Nations ipso facto, the Socialist Federal Republic of Yugoslavia continued to be assessed for the contributions.

The dissolution of the former Socialist Federal Republic of Yugoslavia was a continuing process. The exact date when the successor States became independent is different for each of them, and no precise date of the dissolution can be determined.

This situation should have been appropriately reflected in the decisions of the United Nations, including those regarding the assessment of contributions. All five successor States were admitted to the United Nations as new Member States and have since then paid their assessed contributions.

The dissolution of the former Socialist Federal Republic of Yugoslavia was unique, and, indeed, no identical precedent existed. All the previous cases (for example, the break-up of the former Union of Soviet Socialist Republics and Czechoslovakia) were different, and thus the legal consequences were different, and it is quite unlikely the same situation could occur again. However, if a similar situation occurs, the United Nations should find a way to address it in an appropriate manner.

Keeping the Socialist Federal Republic of Yugoslavia, the dissolved State, on the list of the scale of assessments was a misleading approach, which should bear no legal consequences for other Member States. Therefore, all five successor States wish to reiterate once again their joint position that the contributions assessed to the former Socialist Federal Republic of Yugoslavia should be written off.

(*Signed*) Mirza **Kusljugić**
Permanent Representative of
Bosnia and Herzegovina to the United Nations

(*Signed*) Ivan **Šimonović**
Permanent Representative of the
Republic of Croatia to the United Nations

(*Signed*) Srgjan **Kerim**
Permanent Representative of the
Republic of Macedonia to the United Nations

(*Signed*) Ernest **Petrić**
Permanent Representative of the
Republic of Slovenia to the United Nations

(*Signed*) Dejan **Šahović**
Permanent Representative of
Federal Republic of Yugoslavia the United Nations

Annex IV

Letter dated 9 August 2005 from the Permanent Representative of the former Yugoslav Republic of Macedonia and the Chargés d'affaires a.i. of Bosnia and Herzegovina, Croatia, Serbia and Montenegro, and Slovenia addressed to the Under-Secretary-General for Management

We are writing to you regarding the report of the Secretary-General on the unpaid assessed contributions of the former Yugoslavia, which was transmitted to us by the letter signed by Rosemary McCreery, Officer-in-Charge, Department of Management, dated 24 May 2005, and our letter to you of 29 July 2005.

The five successor States of the Socialist Federal Republic of Yugoslavia (Bosnia and Herzegovina, Republic of Croatia, Republic of Macedonia, Serbia and Montenegro, and Republic of Slovenia) consider the report of the Secretary-General on the unpaid assessed contributions of the former Yugoslavia as a basis upon which to reach an acceptable agreement on the settlement of arrears of the former Socialist Federal Republic of Yugoslavia to the United Nations. The successor States highly appreciate the readiness of the Secretariat to cooperate closely with them regarding the above issue and to take into account discussions held and written replies given by the successor States so far.

For the sake of clarifying the information distributed to the United Nations Member States that are going to discuss this issue during the General Assembly session, we call on the Secretariat to include in its report our proposals given below.

We require that the term "Socialist Federal Republic of Yugoslavia" be used in the report instead of "former Yugoslavia" (paras. 5-10, 12-22, 25, 28-34 and 37). The Federal Republic of Yugoslavia that came into existence, on 27 April 1992 became a United Nations Member not earlier than 1 November 2000; the State is presently known as Serbia and Montenegro.

In addition, we would like to draw attention to the fact that the Security Council, in its resolution 777 (1992), stated that the state formerly known as the Socialist Federal Republic of Yugoslavia had ceased to exist. We believe that this is an important part of the resolution and that it should be included in paragraph 2 of the Secretary-General's report.

We also believe that the unauthorized participation of the Federal Republic of Yugoslavia in United Nations sessions cannot be the basis for assessed contributions to be paid by the former Socialist Federal Republic of Yugoslavia. In addition, we propose to insert (in paragraph 7 of the report) a short reference to the fact that the said attempts to participate were consistently challenged by a number of Member States, in particular by other successor states of the Socialist Federal Republic of Yugoslavia.

Inconsistency in using the name of the State is also seen in paragraph 15 where, in accordance with Security Council resolution 777 (1992) the wording "Former Yugoslavia" has to be replaced by the accurate name, Socialist Federal Republic of Yugoslavia.

Consequently, the date 1 November 2000, referred to in paragraph 15, is incorrect. The first sentence of paragraph 15 should read as follows: "As noted

above, during 1991-1992 the Socialist Federal Republic of Yugoslavia underwent a process of dissolution and ceased to exist".

In paragraph 8, the second sentence should be redrafted to read as follows: "On the basis of that decision the Socialist Federal Republic of Yugoslavia has necessarily and automatically ceased to be listed as a Member State". It should be clear from the report that prior to that date, the former Socialist Federal Republic of Yugoslavia was listed as a Member State, although it was clear from resolution 777 (1992) that it had ceased to exist.

In the first sentence of paragraph 13, the wording "when it ceased to be a Member State" should be deleted.

We believe that inclusion of these elements in the report is of crucial importance for Assembly deliberation on the question of unpaid assessed contributions of the Socialist Federal Republic of Yugoslavia. Therefore we kindly ask you to redraft the report of the Secretary-General on the unpaid assessed contributions of the Former Yugoslavia as of 24 May 2005 in accordance with our above suggestions. As noted in the report, the common position of the five successor States on this issue has been that the unpaid assessed contributions of the Socialist Federal Republic of Yugoslavia should be written off. The issue will further be discussed at the meeting of the Committee of High Representatives of the five successor States, which was established under the Agreement on Succession Issues among the five successor States, and which will take place in late September when the report will be closely examined. We would highly appreciate if you could include this information in the report.

The five successor States are firmly interested in resolving the issue of the unpaid assessed contributions of the Socialist Federal Republic of Yugoslavia during the sixtieth session of the Assembly and are ready to cooperate constructively with other United Nations Members and the Secretariat. We also believe that the financial part of the report should be revisited by the experts of successor States and the Secretariat prior to the beginning of the discussion on this issue at the sixtieth session of the Assembly.

(*Signed*) Igor **Dzundev**
Permanent Representative of the
Republic of Macedonia to the United Nations

(*Signed*) Željko **Vukobratović**
Chargé d'affaires a.i. of
Bosnia and Herzegovina to the United Nations

(*Signed*) Ivan **Nimac**
Chargé d'affaires a.i. of the
Republic of Croatia to the United Nations

(*Signed*) Slavko **Kruljevic**
Chargé d'affaires a.i. of the
Republic of Serbia and Montenegro to the United Nations

(*Signed*) Eva **Tomič**
Chargé d'affaires a.i. of the
Republic of Slovenia to the United Nations

Annex V

Outstanding assessed contributions of the former Yugoslavia at 30 June 2005

(United States dollars)

	Outstanding at 1/11/2000		Credits applied	Outstanding at 30/6/2005	
	Assessments	Credits		Assessments	Credits
Regular budget	11 235 656	-	-	11 235 656	-
Peacekeeping operations					
ONUC	333 269	-	-	333 269	-
UNEF (1956)	7 598	-	-	7 598	-
UNDOF	97 593	-	16	97 577	-
UNIFIL	495 978.50	-	18 576	477 402.50	-
UNIIMOG	5 672.50	-	-	5 672.50	-
UNAVEM/MONUA	278 266	-	8 419	269 847	-
UNTAG	-	(1 846)	35 866	-	(37 712)
UNIKOM	123 153	-	46	123 107	-
MINURSO	164 576	-	121	164 455	-
ONUSAL (including ONUCA)	125 622	-	1 305	124 317	-
UNTAC (including UNAMIC)	689 251	-	-	689 251	-
UNPROFOR	1 260 860	-	29 435	1 231 425	-
UNOSOM	474 815	-	-	474 815	-
ONUMOZ	149 030	-	-	149 030	-
UNFICYP	28 012	-	14	27 998	-
UNOMIG	17 108	-	301	16 807	-
UNMIH	67 541	-	10 299	57 242	-
UNOMIL	23 488	-	1 552	21 936	-
UNAMIR (including UNOMUR)	122 210	-	5 184	117 026	-
UNMLT	143	-	-	143	-
UNMOT	7 498	-	496	7 002	-
UNMIBH	85 063	-	1 290	83 773	-
UNTAES/CPSG	90 247	-	5 880	84 367	-
UNPREDEP	24 751	-	1 675	23 076	-
UNSMIH/UNTMIH/MIPONUH	17 590	-	27	17 563	-
MINUGUA	741	-	-	741	-
MINURCA	10 247	-	60	10 187	-
UNOMSIL (including UNAMSIL)	29 611	-	121	29 490	-
UNMIK	35 089	-	3 009	32 080	-
UNAMET	1 938	-	-	1 938	-
UNTAET	28 638	-	2 762	25 876	-
MONUC	10 409	-	187	10 222	-
Peacekeeping total:	4 806 008	(1 846)	126 641	4 715 233	(37 712)
International Tribunals					
International Tribunal-Former Yugoslavia	110 092	-	-	110 092	-
International Criminal Tribunal-Rwanda	74 857	-	-	74 857	-
International Tribunals total:	184 949	-	-	184 949	-
TOTAL	16 226 613	(1 846)	126 641	16 135 838	(37 712)

Annex VI

Outstanding assessed contributions of the former Yugoslavia at 27 April 1992: pre-dissolution arrears

(United States dollars)

	Outstanding due and payable at 31 December 1990	1 January to 25 June 1991			26 June 1991 to 27 April 1992			Outstanding due and payable at 27 April 1992
		Assessments due and payable	Payments	Credits	Assessments due and payable	Payments	Credits	
Regular budget	4 612 283	4 238 014	1 000 000	-	4 136 218	3 762 283	1 533 634	6 690 598
Peacekeeping operations								
ONUC	333 269	-	-	-	-	-	-	333 269
UNEF (1956)	7 598	-	-	-	-	-	-	7 598
UNDOF	68 963	17 880	68 963	-	34 502	-	5 264	47 118
UNIFIL	130 340	69 315	-	-	132 664	29 418.50	26 726	276 174.50
UNIIMOG	53 120	-	-	-	-	29 418.50	-	23 701.50
UNAVEM/MONUA	5 166	3 885	9 051	-	79 276	-	12 754	66 522
UNTAG	374 092	-	-	58 837	-	315 255	-	-
UNIKOM	-	55 200	-	-	28 612	-	5 355	78 457
MINURSO	-	-	-	-	128 800	-	-	128 800
ONUSAL (including ONUCA)	52 023	15 732	-	-	30 153	-	2 516	95 392
UNTAC (including UNAMIC)	-	-	-	-	196 362	-	68 678	127 684
UNPROFOR	-	-	-	-	209 958	-	75 818	134 140
UNOSOM	-	-	-	-	-	-	-	-
ONUMOZ	-	-	-	-	-	-	-	-
UNFICYP	-	-	-	-	-	-	-	-
UNOMIG	-	-	-	-	-	-	-	-
UNMIH	-	-	-	-	-	-	-	-
UNOMIL	-	-	-	-	-	-	-	-
UNAMIR (including UNOMUR)	-	-	-	-	-	-	-	-
UNMLT	-	-	-	-	-	-	-	-
UNMOT	-	-	-	-	-	-	-	-
UNMIBH	-	-	-	-	-	-	-	-
UNTAES/CPSG	-	-	-	-	-	-	-	-
UNPREDEP	-	-	-	-	-	-	-	-
UNSMIH/UNTMIH/MIPONUH	-	-	-	-	-	-	-	-
MINUGUA	-	-	-	-	-	-	-	-
MINURCA	-	-	-	-	-	-	-	-
UNOMSIL (including UNAMSIL)	-	-	-	-	-	-	-	-
UNMIK	-	-	-	-	-	-	-	-
UNAMET	-	-	-	-	-	-	-	-
UNTAET	-	-	-	-	-	-	-	-
MONUC	-	-	-	-	-	-	-	-
Peacekeeping total:	1 024 571	162 012	78 014	58 837	840 327	374 092	197 111	1 318 856
International Tribunals								
International Tribunal-Former Yugoslavia	-	-	-	-	-	-	-	-
International Criminal Tribunal-Rwanda	-	-	-	-	-	-	-	-
International Tribunals total:	-	-	-	-	-	-	-	-
TOTAL	5 636 854	4 400 026	1 078 014	58 837	4 976 545	4 136 375	1 730 745	8 009 454

Note: The table above shows amounts outstanding for the former Yugoslavia at 27 April 1992, the date specified in the proposal by the representative of Ghana.

Annex VII

Outstanding assessed contributions of the former Yugoslavia arising after 27 April 1992: post-dissolution arrears

(United States dollars)

	28 April 1992 to 30 June 2005			TOTAL	
	Assessments outstanding, due and payable after 27 April 1992	Payments received after 27 April 1992	Credits arising after 27 April 1992	Outstanding	Credits
Regular budget	7 696 805	2 901 679	250 068	4 545 058	-
Peacekeeping Operations					
ONUC	-	-	-	-	-
UNEF (1956)	-	-	-	-	-
UNDOF	59 279	-	8 820	50 459	-
UNIFIL	251 774	-	50 546	201 228	-
UNIIMOG	-	-	18 029	-	(18 029)
UNAVEM/MONUA	230 690	-	27 365	203 325	-
UNTAG	-	-	37 712	-	(37 712)
UNIKOM	60 653	-	16 003	44 650	-
MINURSO	41 183	-	5 528	35 655	-
ONUSAL (including ONUCA)	48 684	-	19 759	28 925	-
UNTAC (including UNAMIC)	793 728	-	232 161	561 567	-
UNPROFOR	1 361 789	100 000	164 504	1 097 285	-
UNOSOM	544 594	-	69 779	474 815	-
ONUMOZ	179 146	-	30 116	149 030	-
UNFICYP	28 391	-	393	27 998	-
UNOMIG	18 362	-	1 555	16 807	-
UNMIH	77 207	-	19 965	57 242	-
UNOMIL	27 889	-	5 953	21 936	-
UNAMIR (including UNOMUR)	123 554	-	6 528	117 026	-
UNMLT	258	-	115	143	-
UNMOT	9 060	-	2 058	7 002	-
UNMIBH	96 205	-	12 432	83 773	-
UNTAES/CPSG	98 692	-	14 325	84 367	-
UNPREDEP	26 717	-	3 641	23 076	-
UNSMIH/UNTMIH/MIPONUH	19 609	-	2 046	17 563	-
MINUGUA	792	-	51	741	-
MINURCA	10 682	-	495	10 187	-
UNOMSIL (including UNAMSIL)	29 919	-	429	29 490	-
UNMIK	35 089	-	3 009	32 080	-
UNAMET	1 938	-	0	1 938	-
UNTAET	28 638	-	2 762	25 876	-
MONUC	10 409	-	187	10 222	-
Peacekeeping total:	4 214 931	100 000	756 266	3 414 406	(55 741)
International Tribunals					
International Tribunal-Former Yugoslavia	110 093	-	1	110 092	-
International Criminal Tribunal-Rwanda	74 859	-	2	74 857	-
International Tribunals total:	184 952	-	3	184 949	-
TOTAL	12 096 688	3 001 679	1 006 337	8 144 413	(55 741)

Annex VIII

Outstanding assessed contributions of the former Yugoslavia arising before and after 27 April 1992

(United States dollars)

	Outstanding at 30 June 2005		Outstanding due and payable at 27 April 1992	Arising after 27 April 1992	
	Outstanding assessments	Outstanding credits		Outstanding assessments	Outstanding credits
Regular budget	11 235 656	-	6 690 598	4 545 058	-
Peacekeeping Operations					
ONUC	333 269	-	333 269	-	-
UNEF (1956)	7 598	-	7 598	-	-
UNDOF	97 577	-	47 118	50 459	-
UNIFIL	477 402.50	-	276 174.50	201 228	-
UNIIMOG	5 672.50	-	23 701.50	-	(18 029)
UNAVEM/MONUA	269 847	-	66 522	203 325	-
UNTAG	-	(37 712)	-	-	(37 712)
UNIKOM	123 107	-	78 457	44 650	-
MINURSO	164 455	-	128 800	35 655	-
ONUSAL (including ONUCA)	124 317	-	95 392	28 925	-
UNTAC (including UNAMIC)	689 251	-	127 684	561 567	-
UNPROFOR	1 231 425	-	134 140	1 097 285	-
UNOSOM	474 815	-	-	474 815	-
ONUMOZ	149 030	-	-	149 030	-
UNFICYP	27 998	-	-	27 998	-
UNOMIG	16 807	-	-	16 807	-
UNMIH	57 242	-	-	57 242	-
UNOMIL	21 936	-	-	21 936	-
UNAMIR (including UNOMUR)	117 026	-	-	117 026	-
UNMLT	143	-	-	143	-
UNMOT	7 002	-	-	7 002	-
UNMIBH	83 773	-	-	83 773	-
UNTAES/CPSG	84 367	-	-	84 367	-
UNPREDEP	23 076	-	-	23 076	-
UNSMIH/UNTMIH/MIPONUH	17 563	-	-	17 563	-
MINUGUA	741	-	-	741	-
MINURCA	10 187	-	-	10 187	-
UNOMSIL (including UNAMSIL)	29 490	-	-	29 490	-
UNMIK	32 080	-	-	32 080	-
UNAMET	1 938	-	-	1 938	-
UNTAET	25 876	-	-	25 876	-
MONUC	10 222	-	-	10 222	-
Peacekeeping total:	4 715 233	(37 712)	1 318 856	3 414 406	(55 741)
International Tribunals					
International Tribunal-Former Yugoslavia	110 092	-	-	110 092	-
International Criminal Tribunal-Rwanda	74 857	-	-	74 857	-
International Tribunals total:	184 949	-	-	184 949	-
TOTAL	16 135 838	(37 712)	8 009 454	8 144 413	(55 741)

Annex IX

Distribution of the unpaid assessed contributions of the former Yugoslavia outstanding due and payable at 27 April 1992

(United States dollars)

	Outstanding due and payable at 27 April 1992	Amounts payable by:						
		Slovenia	The former Yugoslav Republic of Macedonia	Croatia	Bosnia and Herzegovina		Serbia and Montenegro	
					Outstanding	Credits	Outstanding	Credits
Regular budget	6 690 598	1 256 048	588 772	1 805 568	880 809	-	2 159 401	-
Peacekeeping Operations								
ONUC	333 269	53 323	24 995	76 652	51 657	-	126 642	-
UNEF (1956)	7 598	1 216	570	1 747	1 178	-	2 887	-
UNDOF	47 118	2 861	2 835	8 692	9 483	-	23 247	-
UNIFIL	276 174.50	31 945.00	21 163.00	64 900.00	34 098.00	-	124 068.50	-
UNIIMOG	23 701.50	8 499.00	3 984.00	12 218.00	-	-290.00	-	(709.50)
UNAVEM/MONUA	66 522	-	-	13 216	15 444	-	37 862	-
UNTAG	-	50 441	23 644	72 509	-	-42 471	-	(104 123)
UNIKOM	78 457	8 832	4 140	12 696	15 294	-	37 495	-
MINURSO	128 800	-	11 500	35 267	23 767	-	58 266	-
ONUSAL (including ONUCA)	95 392	10 841	6 848	20 999	16 428	-	40 276	-
UNTAC (including UNAMIC)	127 684	-	-	-	2 917	-	124 767	-
UNPROFOR	134 140	-	-	-	-	-	134 140	-
UNOSOM	-	-	-	-	-	-	-	-
ONUMOZ	-	-	-	-	-	-	-	-
UNFICYP	-	-	-	-	-	-	-	-
UNOMIG	-	-	-	-	-	-	-	-
UNMIH	-	-	-	-	-	-	-	-
UNOMIL	-	-	-	-	-	-	-	-
UNAMIR (including UNOMUR)	-	-	-	-	-	-	-	-
UNMLT	-	-	-	-	-	-	-	-
UNMOT	-	-	-	-	-	-	-	-
UNMIBH	-	-	-	-	-	-	-	-
UNTAES/CPSG	-	-	-	-	-	-	-	-
UNPREDEP	-	-	-	-	-	-	-	-
UNSMIH/UNTMIH/MIPONUH	-	-	-	-	-	-	-	-
MINUGUA	-	-	-	-	-	-	-	-
MINURCA	-	-	-	-	-	-	-	-
UNOMSIL (including UNAMSIL)	-	-	-	-	-	-	-	-
UNMIK	-	-	-	-	-	-	-	-
UNAMET	-	-	-	-	-	-	-	-
UNTAET	-	-	-	-	-	-	-	-
MONUC	-	-	-	-	-	-	-	-
Peacekeeping total:	1 318 856	167 958	99 679	318 896	170 266	-42 761	709 651	(104 833)
International Tribunals								
International Tribunal-Former Yugoslavia	-	-	-	-	-	-	-	-
International Criminal Tribunal-Rwanda	-	-	-	-	-	-	-	-
International Tribunals total:	-	-	-	-	-	-	-	-
TOTAL	8 009 454	1 424 006	688 451	2 124 464	1 051 075	-42 761	2 869 052	(104 833)

Note: The amount outstanding at 27 April 1992 has been distributed among the five successor States in accordance with the proposal by the representative of Ghana.